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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



TABLE OF CONTENTS

Exhibit	Tab	Schedule	Contents
A			Administrative Documents
A1			Administration
	1	1	Table of Contents (Updated)
		2	Abbreviations and Defined Terms
	2	1	Application (Updated)
		2	Alignment of Rate Year and Fiscal Year
	3	1	Distribution Licence Attachment A – Distribution Licence
		2	Contact Information
	4	1	Specific Approvals Requested
		2	Proposed Issues List
		3	Procedural Orders/Motions/Correspondence
	5	1	Accounting Orders Requested
		2	Non-Compliance with Uniform System of Accounts
	6	1	Description of Operating Environment Attachment B – Map of System
	7	1	Corporate Overview
		2	Enterprise Structure
		3	Service Level Agreements Attachment C – SLA #HOL/HOHI2011-01 Attachment D – SLA #HOHI/HOL2011-02 Attachment E – SLA #HOL/EO2011-03 Attachment F – Terms & Conditions
		4	Planned Changes in Corporate or Operational Structure
	8	1	Status of Board Directives



Exhibit	Tab	Schedule	Contents
	9	1	Conditions of Service Attachment G – Conditions of Service
	10	1	List of Witnesses
		2	Curricula Vitae
A2			Overview
	1	1	Summary of Application (Updated)
		2	Revenue Sufficiency/Deficiency (Updated) Attachment H – Revenue Requirement Work Form (Updated)
		3	Causes of Sufficiency/Deficiency (Updated)
	2	1	Budget Overview
		2	Budget Guidelines
		3	Changes in Accounting Policy
A3			Finance
	1	1	Audited Financial Statements for 2008, 2009 and 2010 Attachment I – 2008 Financial Statements Attachment J – 2009 Financial Statements Attachment K – 2010 Financial Statements
	2	1	Pro Forma Statements for 2011 and 2012 Attachment L – Pro Forma Statement of Income Attachment M – Pro Forma Balance Sheet
	3	1	Reconciliation of Audited Financial Statements Application – Historical Year (2008)
		2	Reconciliation of Audited Financial Statements and Applications (2009)
		3	Reconciliation of Audited Financial Statements and Applications



Exhibit	Tab	Schedule	Contents
			(2010)
		4	Reconciliation of 2011 OM&A, Other Revenue and Fixed Assets
		5	Reconciliation of 2012 OM&A, Other Revenue and Fixed Assets
	4	1	Rating Agency Reports Attachment N – DBRS Rating Report Attachment O – Standard and Poor’s Rating Reports
	5	1	Prospectus for Planned and Recent Share Issues
A4			Materiality Threshold
	1	1	Materiality Threshold
B			Rate Base
B1			Rate Base
	1	1	Rate Base (Updated)
	2	1	Capital Planning Process
		2	Green Energy Plan Attachment P – Hydro Ottawa Limited GEA Basic Plan
		3	Information Technology Strategy
		4	Facilities Strategy
		5	Fleet Strategy
		6	CIS Transition Project
		7	Environment Sustainability Strategy
	3	1	Capitalization Policy and Allocation Procedure Attachment Q – Capitalization Policy Attachment R – Cost Allocation Policy
B2			Gross Assets – Property, Plant and Equipment



Exhibit	Tab	Schedule	Contents
	1	1	Assets (Updated) Attachment S – Appendix (2-B) (Updated)
B3			Accumulated Amortization
	1	1	Accumulated Amortization (Updated)
B4			Allowance for Working Capital
	1	1	Working Capital Requirement Attachment T – Cost of Power
	2	1	Lead/Lag Study Attachment U – Letter from Navigant Consulting
B5			Capital Expenditures (2006-2014)
	1	1	Distribution Capital Expenditures (2006-2010)
		2	General Plant Capital Expenditures (2006-2010)
	2	1	Distribution Capital Expenditures (2008)
		2	General Plant Capital Expenditures (2008)
	3	1	Distribution Capital Expenditures (2011) (Updated)
		2	General Plant Capital Expenditures (2011) (Updated)
	4	1	Distribution Capital Expenditures (2012)
		2	General Plant Capital Expenditures (2012)
		3	Material Project Listing 2012
	5	1	Distribution Capital Expenditures (2009-2012) (Updated)
		2	General Plant Capital Expenditures (2009-2012) (Updated)
	6	1	Capital Expenditures by USofA (2006-2012) (Updated)
	7	1	Capital Expenditures (2013-2014) (Updated)



Exhibit	Tab	Schedule	Contents
B6			Asset Management Plan
	1	1	Distribution Asset Management Plan Attachment V – 2010 Distribution System Asset Management Annual Report Attachment W – 2011 Distribution System Asset Management Annual Report
B7			Allowance for Funds Used During Construction
	1	1	Allowance for Funds Used During Construction
B8			Service Quality and Reliability Performance
	1	1	Service Quality and Reliability Performance
C			Operating Revenue
C1			Load and Revenue Forecasts
	1	1	Load Forecast (Updated) Attachment X – Model Statistics
	1	2	Variance Analysis (Updated) Attachment Y – Throughput Revenue (Updated)
C2			Other Revenue
	1	1	Other Revenue Summary Attachment Z – Appendix 2-C



Exhibit	Tab	Schedule	Contents
		2	Revenue Offsets 2008 Actual Results Versus 2008 Board Approved
		3	Revenue Offsets 2009 Actual Versus 2008 Actual
		4	Revenue Offsets 2010 Actual Versus 2009 Actual
		5	Revenue Offsets 2011 Budget Versus 2010 Actual
		6	Revenue Offsets 2012 Budget Versus 2011 Budget
	2	1	Services to Affiliates
D			Operating Costs
D1			Operating, Maintenance and Administration Costs
	1	1	Operating, Maintenance and Administration Costs
		2	OM&A Summary and Cost Drivers
	2	1	Services from Affiliates
			Attachment AA – Appendix 2-L
	3	1	Procurement Strategy
			Attachment AB – Procurement Policy
	4	1	Health, Safety and Environment Overview
		2	Vegetation Management
		3	Underground Locates
		4	Customer Service Strategy Plan
	5	1	Workforce Planning
D2			Variance Analyses
	1	1	Operating, Maintenance and Administration, 2008 Actual Versus 2008 Approved
		2	Operating, Maintenance and Administration, 2009 Actual Versus 2008 Actual



Exhibit	Tab	Schedule	Contents
		3	Operating, Maintenance and Administration, 2010 Actual Versus 2009 Actual
		4	Operating, Maintenance and Administration, 2011 Budget Versus 2010 Actual
		5	Operating, Maintenance and Administration, 2012 Budget Versus 2011 Budget
D3			Employee Compensation Breakdown
	1	1	Employee Compensation Breakdown Attachment AC – Appendix 2-K
D4			Purchase of Non-Affiliate Services
	1	1	Purchase of Non-Affiliate Services
D5			Depreciation, Amortization, Depletion
	1	1	Depreciation, Amortization, Depletion (Updated)
D6			Taxes (PILs, Capital Tax, and Property Taxes)
	1	1	Payments in Lieu of Taxes Calculation (Updated) Attachment AD – PILs Model (Updated)
	2	1	Payments in Lieu of Taxes Variances (Updated) Attachment AE – 2008 & 2009 Tax Return
E			Cost of Capital and Capital Structure
E1			Cost of Capital and Capital Structure



Exhibit	Tab	Schedule	Contents
	1	1	Cost of Capital and Capital Structure (Updated) Attachment AF – Appendix 2-N (Updated) Attachment AG – Promissory Notes
F			Calculation of Revenue Deficiency/Sufficiency
F1			Calculation of Revenue Deficiency/Sufficiency
	1	1	Calculation of Revenue Deficiency/Sufficiency (Updated)
G			Cost Allocation
G1			Cost of Allocation Study
	1	1	Cost of Allocation Study (Updated) Attachment AH – Report Attachment AI – Cost Allocation Model (Updated) Attachment AJ – Appendix 2-O (Updated) Attachment BA – Elenchus letter
H			Rate Design
H1			Current Rate Design
	1	1	Current Rate Schedule Attachment AK – Tariff of Rates and Charges
	2	1	Rate Design (Updated) Attachment AL – 2012 EDR Model (Updated)



Exhibit	Tab	Schedule	Contents
H2			Retail Transmission Service Rates
	1	1	Retail Transmission Service Rates (Updated) Attachment BB – RTSR Model
H3			Low Voltage Charges
	1	1	Low Voltage Charges Attachment AM – Business Case Fallowfield and Richmond South
H4			Loss Adjustment Factors
	1	1	Loss Adjustment Factors
	2	1	Distribution Loss Study Attachment AN – A Plan to Reduce Line Losses
	3	1	Distribution Loss Study Update
H5			MicroFIT
	1	1	MicroFIT (Updated)
H6			Proposed Rate Schedule
	1	1	Proposed Rate Schedule Attachment AO – Proposed Tariff of Rates and Charges (Updated)
	2	1	Bill Impacts Attachment AP – Appendix 2-Q Bill Impact Table (Updated)



Exhibit Tab Schedule Contents

I			Deferral and Variance Accounts
I1			Status of Deferral and Variance Accounts
	1	1	Status of Deferral and Variance Accounts Attachment AQ – Continuity Schedule Variance and Deferral Accounts Attachment BC – Appendix 2-T Attachment BD – SIMPIL 2002 Attachment BE – SIMPIL 2003 Attachment BF – SIMPIL 2004 Attachment BG – SIMPIL 2005 Attachment BH – 2012 Continuity Schedule Variance and Deferral Accounts
		2	Clearance of Deferral and Variance Accounts (Updated) Attachment AR – Deferral and Variance Accounts Recovery Riders (Updated)
		3	New Proposed Accounts for Test Year
I2			Smart Meters
	1	1	Smart Meters (Updated) Attachment BI – Appendix 2-Q
I3			Lost Revenue Adjustment Mechanism (LRAM)
	1	1	Lost Revenue Adjustment Mechanism (LRAM) (Updated) Attachment AS



Exhibit	Tab	Schedule	Contents
J			Transition to MIFRS
J1			Transition to MIFRS
	1	1	Transition to MIFRS (Updated)
J2			2011/2012 MIFRS Schedules
	1	1	Gross Assets – Property, Plant and Equipment (Updated) Attachment AT – Appendix (2-B) (Updated)
		2	Capital Expenditures (Updated)
		3	Depreciation (Updated)
J3			MIFRS Rate Design and Bill Impacts
	1	1	Payments in Lieu of Taxes Calculation (Updated) Attachment AU – PILs Model (Updated)
		2	Rate Design Attachment AV – EDR Model (Updated) Attachment AW – MIFRS Revenue Requirement Work Form (Updated)
		3	Proposed Rate Schedule Attachment AX – Tariff of Rates and Charges (Updated)
		4	Bill Impacts Attachment AY – Bill Impacts (Updated)
J4			New Proposed MIFRS Deferral and Variance Accounts
	1	1	New Proposed MIFRS Deferral and Variance Accounts (Updated)



Exhibit Tab Schedule Contents

Attachment AZ – Deferral and Variance Accounts

(Updated)



EB-2011-0054

ONTARIO ENERGY BOARD

**IN THE MATTER OF the *Ontario Energy Board*
Act, 1998, S.O. 1998, c. 15, Sched. 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 2012.**

APPLICATION

1.0 Hydro Ottawa Limited ("Hydro Ottawa") is a distributor of electricity pursuant to a distribution licence (ED-2002-0556) issued by the Ontario Energy Board (the "Board") under the *Ontario Energy Board Act, 1998* (the "Act").

2.0 Hydro Ottawa hereby applies to the Board pursuant to section 78 of the Act for an Order or Orders approving or fixing just and reasonable distribution rates effective January 1, 2012 determined from a service revenue requirement of \$168,301,435. This service revenue requirement is based on Modified International Financial Reporting Standards ("MIFRS") which the Board directed applicants for 2012 cost of service applications to file according to a March 15, 2011 letter issued by the Board.



1 3.0 This Application is made in accordance with Chapter 2 – Filing Requirements for
2 Electricity Transmission and Distribution Companies' Cost of Service Rate
3 Applications, Based on a Forward Test Year – of the Board's *Filing Requirements*
4 *for Transmission and Distribution Applications* dated June 22, 2011 (the "Filing
5 Requirements"). Hydro Ottawa accordingly proposes the following title for the
6 proceeding that is commenced by this Application:

7
8 Hydro Ottawa Limited
9 2012 Electricity Distribution Rates.
10

11 4.0 Hydro Ottawa has accumulated balances in its Board-approved deferral and
12 variance accounts since November 1, 2007. Hydro Ottawa proposes to clear the
13 balances accumulated in all of these accounts to December 31, 2010, except for
14 its Smart Meter variance accounts, for which we propose to clear the April 30,
15 2012 forecasted balances. Hydro Ottawa has installed Smart Meters to replace
16 existing meters and it retains in rate base the cost of the meters that have been
17 replaced. Hydro Ottawa proposes to amortize the remaining unamortized cost
18 over the period to December 31, 2013.
19

20 5.0 Hydro Ottawa pays low voltage ("LV") charges to Hydro One Networks Inc.
21 ("Hydro One") for its use of shared distribution stations, shared distribution lines,
22 and specific distribution lines. Hydro Ottawa records these charges, net of its
23 own charges to customers for low voltage services, in Account 1550 – LV
24 Variance Account. As per Board direction, LV charges and revenues are
25 recorded in Accounts 4750 and 4075 respectively, and are therefore not part of
26 distribution costs and revenue. In 2008, the Board approved separate LV
27 charges for Hydro Ottawa. Hydro Ottawa is now seeking approval to decrease
28 these charges to reflect the LV charges from Hydro One in 2012, which have
29 been forecasted to be \$0.44M.
30
31



1 6.0 In accordance with the Board's Retail Settlement Code, Hydro Ottawa has
2 calculated a revised Total Loss Factor to apply to end-use metered kilowatt-hour
3 loads for the purposes of determining charges for the electricity commodity, retail
4 transmission rates, LV rates and wholesale market charges (including rural or
5 remote electricity rate protection and special purpose charges). Hydro Ottawa is
6 seeking approval for new Total Loss Factors based on a three year average of
7 losses from 2008 to 2010.

8
9 7.0 Hydro Ottawa has updated the Dry Core Transformer Charges, which form part
10 of the Specific Service Charges, to reflect current distribution, transmission and
11 commodity rates.

12
13 8.0 Hydro Ottawa accordingly applies to the Board for the following Order or Orders:
14 (a) an Order approving Hydro Ottawa's proposed rates for the 2012 rate
15 year, or such other rates as the Board may find to be just and reasonable,
16 as the final rates effective January 1, 2012;
17
18 (b) an Order approving Hydro Ottawa's proposal to amortize, over a period
19 ending December 31, 2013, the cost of meters included in rate base that
20 have been replaced with Smart Meters;
21
22 (c) an Order approving clearance of the balances recorded in certain deferral
23 and variance accounts by means of rate riders effective January 1, 2012
24 for the 2012 rate year;
25
26 (d) an Order approving new deferral and variance accounts as described in
27 Exhibits I1-1-3 and J4-1-1;
28
29 (e) an Order approving the separate charges for Low Voltage Services
30 effective January 1, 2012;
31



- 1 (f) an Order approving new Total Loss Factors effective January 1, 2012;
2
3 (g) an Order approving revised Dry Core Transformer charges effective
4 January 1, 2012;
5
6 (h) an Order approving Hydro Ottawa's Green Energy Act Basic Plan filed
7 with the Board pursuant to the deemed licence condition provided for in
8 paragraph 2 of section 70(2.1) of the Act;
9
10 (i) an Order approving revised Retail Transmission Service Rates as
11 proposed in Exhibit H2-1-1;
12
13 (j) in the event that final rates cannot be determined and implemented as of
14 January 1, 2012, an interim Order fixing or approving rates on an interim
15 basis as of January 1, 2012; and
16
17 (k) such further or other final or interim Orders as may be necessary or
18 appropriate to give effect to this Application.
19

20 9.0 If approved by the Board, the rates resulting from this Application would be
21 effective January 1, 2012 and would result in an increase of 0.48% to the total
22 electricity bill for a typical Residential customer and an increase of 0.20% for a
23 typical General Service less than 50 kilowatt customer.
24

25 10.0 This Application is supported by the written evidence that is filed with the
26 Application (as enumerated in Exhibit A1-1-1 of the evidence). Hydro Ottawa
27 may amend or supplement this written evidence prior to or during the course of
28 the Board's hearing of the Application.
29



- 1 11.0 This Application will also be supported by additional written evidence and by oral
2 evidence if the Board decides to conduct an oral hearing.
3
- 4 12.0 Hydro Ottawa requests, pursuant to subsection 17(1) of the *Statutory Powers*
5 *Procedure Act*, that the Board give reasons in writing for its final decision and
6 order(s) in this proceeding.
7
- 8 13.0 The names of Hydro Ottawa's authorized representative and its counsel, with
9 their contact information, are set out in the evidence that is filed with the
10 Application (at Exhibit A1-3-2). Hydro Ottawa requests that all documents issued
11 or filed in connection with this proceeding are served on its authorized
12 representative and its counsel.
13
- 14 14.0 This Application and the written evidence in support of it are respectfully
15 submitted to the Board from Ottawa, Ontario on June 17, 2011 and updated on
16 September 14, 2011, by Patrick Hoey Director, Regulatory Affairs, Hydro Ottawa.
17



SUMMARY OF APPLICATION

1.0 INTRODUCTION

Hydro Ottawa Limited ("Hydro Ottawa") is submitting a cost of service rate application, based on a forward test year, for 2012 Electricity Distribution Rates ("EDR") effective January 1, 2012. This application has been prepared in accordance with the Ontario Energy Board's (the "Board's") Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, June 22, 2011 ("Filing Requirements"). The Board's *2006 Electricity Distribution Rate Handbook* ("2006 EDR Handbook") was also used to guide certain elements of the application, such as the grouping of accounts.

2.0 SCOPE OF APPLICATION

This application seeks approval for a 2012 service revenue requirement, 2012 base revenue requirement and resultant rates based on a forecast for 2012 of Operations, Maintenance and Administration ("OM&A") expenses, return on rate base, depreciation expense, Payments in Lieu of taxes ("PILs") and revenue from other sources ("Other Revenue"). For OM&A, capital expenditures and other revenue, Hydro Ottawa has shown the individual Uniform System of Accounts ("USofA") in addition to grouping the accounts in the manner described in Appendix A of the 2006 EDR Handbook and/or the groupings provided in Appendix 2-D of the Filing Requirements.

The rate base is determined from a budgeted average of net book value ("NBV") of assets at year-end 2011 and 2012, plus a working capital requirement. Hydro Ottawa has followed the Board's policies related to cost of capital to determine the return on rate base. For the purposes of the working capital requirement, Hydro Ottawa has prepared a lead/lag study, resulting in a working capital allowance of 14.2%.



1 Hydro Ottawa has included a detailed variance analysis between the Test Year (2012
2 Budget) and the Bridge Year (2011 Budget), the Bridge Year and 2010 Actual, 2009
3 Actual and the Historical Year (2008 Actual), and the Historical Year and the Board-
4 Approved Year (2008 Approved).

5
6 Hydro Ottawa has completed a detailed load and customer forecast using the same
7 methodology from its 2008 EDR application. An updated cost allocation study has also
8 been completed.

9
10 Rate riders related to the clearance of deferral and variance accounts are being
11 proposed and Hydro Ottawa is seeking a decrease to the rates to recover the cost of low
12 voltage ("LV") charges from Hydro One Networks Inc. ("Hydro One"). Hydro Ottawa has
13 updated the current Retail Transmission Service Rates as directed in the Filing
14 Requirements.

15 16 17 **3.0 MODIFIED INTERNATIONAL FINANCIAL REPORTING SYSTEM**

18
19 In a letter dated March 15, 2011, the OEB amended paragraph 9.1.2 of Appendix B to
20 the IFRS report, as previously amended on November 8, 2010 to provide for the filing of
21 certain information using modified IFRS rather than CGAAP. In summary, the OEB
22 wanted applicants filing a cost of service application for rates effective January 1, 2012,
23 to determine their proposed rates based upon modified IFRS.

24
25 Hydro Ottawa has complied with this direction and has filed its 2012 cost of service
26 application based upon both CGAAP and modified IFRS. For continuity and
27 comparative purposes, most of the filing was completed on a CGAAP basis and all
28 comparisons to prior years are on a CGAAP basis including the base revenue
29 requirement.



1 In Exhibit J, Hydro Ottawa has shown the adjustments to CGAAP that result in an
2 application consistent with modified IFRS and have determined the service revenue
3 requirement accordingly and the subsequent proposed rates for 2012.

4 5 6 **4.0 MAJOR ELEMENTS AFFECTING 2012 REVENUE REQUIREMENT**

7
8 A detailed analysis of the reasons for the increase in revenue requirement is provided in
9 Exhibit A2-1-3 (Updated) and Exhibit F1-1-1 (Updated). The base revenue requirement
10 in 2008 used to design distribution rates was \$142.3M, including the component related
11 to the Smart Meter Program. The (CGAAP) revenue requirement proposed for 2012 is
12 \$159.2. With increases in rates in 2009, 2010 and 2011, and the updated load forecast,
13 the revenue deficiency is \$19.1M. Details of this are provided in Exhibit F1-1-1
14 (Updated). The main factors contributing to the revenue requirement are discussed in
15 the following sections.

16 17 **4.1 Cost of Capital**

18
19 The return on rate base is determined using the Board deemed capital structure as
20 determined in the *Report of the Board on Cost of Capital and 2nd Generation Incentive*
21 *Regulation for Ontario's Electricity Distributors* dated December 20, 2006 ("2GIRM
22 Report") and reconfirmed in the *Report of the Board on Cost of Capital for Ontario's*
23 *Regulated Utilities* ("Cost of Capital Report"), dated December 11, 2009. This deemed
24 capital structure is 56% long-term debt, 4% short-term debt and 40% equity.

25
26 The rate of return on equity ("ROE") and short-term interest rates have been determined
27 in accordance with the Board's Cost of Capital Parameter Updates for 2011 Cost of
28 Service Applications, dated March 3, 2011, consistent with the Cost of Capital Report.
29 Hydro Ottawa proposes that the ROE and short-term debt rates be updated using the
30 Board's formula based on September 2011 data.



1 The long-term debt rate is set at a forecast of Hydro Ottawa's actual weighted average
2 debt rate based on actual long-term debt as of April 2011, plus new long-term debt
3 planned for 2011 and 2012.

4 5 **4.2 Payments in Lieu of Taxes**

6
7 PILs have been determined using the same methodology as in the 2006 EDR
8 Handbook. This same approach was also used for Hydro Ottawa's 2008 EDR. Large
9 Corporation Tax and Ontario Capital Tax have now been eliminated and are therefore no
10 longer included in the calculation. Corporate income tax rates have decreased from
11 34.5% in 2008 to 26.25% in 2012. This has an offsetting impact on the revenue
12 requirement. However it should be noted that 50% of the impact of tax rate reductions
13 from 2008 to 2011 have already been incorporated into rates as part of the 3rd
14 generation incentive regulation mechanism ("3GIRM").

15 16 **4.3 Depreciation**

17
18 Hydro Ottawa has continued to depreciate its fixed assets using the same straight line
19 methodology and useful lives as in prior years. The increase in depreciation expense is
20 therefore a direct result of the capital additions since 2008. Please refer to Section 3.0
21 on International Financial Reporting System ("IFRS") for further discussion on
22 depreciation.

23 24 25 **5.0 OM&A and Capital Spending**

26 27 **5.1 Infrastructure Renewal and Expansion**

28
29 Continued investment in the distribution infrastructure results in a forecast increase in
30 the year-end net book value of assets between 2008 and 2012 of \$90.3M. This includes
31 investments related to the Hydro Ottawa 2011 Asset Management Plan ("2011 AMP"),



1 capacity planning and new distribution plant due to customer demand and general plant
2 requirements. The 2011 AMP is provided as Attachment W to Exhibit B6-1-1. This plan
3 highlights the issues of managing an aging infrastructure and the need for substantial
4 investments in 2012 and beyond.

5
6 While Hydro Ottawa's overall load has been declining, the AMP also identifies local
7 areas in which capacity is constrained because of load growth within certain geographic
8 pockets of the service area. On the basis of these system capacity issues, Hydro
9 Ottawa began construction of the Ellwood substation in 2008, as identified in the 2008
10 EDR Application (called Albion substation at the time). This substation was completed in
11 2010 and has been included in the proposed 2012 rate base. Furthermore, Hydro
12 Ottawa has identified system constraints in its west end, and will commence construction
13 of a new Terry Fox substation in 2011, scheduled for completion in 2013. Details of the
14 projects are included in the 2011 AMP and the B5 Distribution Capital Exhibits.

15
16 The City of Ottawa (the "City") has also embarked on major projects related to
17 infrastructure renewal, as funding became available during the economic downturn. This
18 has resulted in an increase in Demand capital as Hydro Ottawa is required to relocate or
19 rebuild its distribution plant to accommodate the City's projects, only partially funded
20 through capital contributions¹. This also increases the number of cable locates that
21 Hydro Ottawa is required to complete to accommodate the construction work.

22
23 Hydro Ottawa also has a number of requirements related to its General Plant. As
24 described in Exhibit B1-2-6, vendor support is no longer available for Hydro Ottawa's
25 Customer Information System ("CIS"). As a result, Hydro Ottawa is incurring increased
26 costs in the short-term to engage third party support. The risk of running an unsupported
27 system is significant and therefore the CIS will need to be transitioned as indicated in
28 Exhibit B1-2-6. The project commenced in late 2010. There is capital spending for the
29 CIS in the 2012 budget, however, the CIS capital expenditures will not be included in
30 2012 rate base as the project is expected to be completed in the fourth quarter of 2013.

¹ As prescribed by the Public Service Works on Highways Act.



Hydro Ottawa has also provided details of its Facilities Strategy in Exhibit B1-2-4. The current facilities are aging and will require significant capital investments if not replaced. The location of most of the facilities is not optimal from the perspective of both efficiency and response time. The Strategy covers the period from 2010 to 2014. Capital expenditures on this project are planned to commence in 2011.

5.2 Workforce Planning

Exhibit D1-5-1 provides details of Hydro Ottawa's workforce planning strategy. This includes an analysis of future retirements and the need for expansion of Hydro Ottawa's apprenticeship program and other hiring to meet the ongoing need for a qualified workforce. This strategy also identifies a number of areas in which additional staffing is required to support technological changes and new responsibilities (e.g. the Green Energy Act). Compensation increases related to labour contracts and increased costs of benefits are discussed in Exhibit D3-1-1.

5.3 Strategic Initiatives

As part of the application, Hydro Ottawa is filing its Green Energy Act Basic Plan. This is discussed in Exhibit B1-2-2 and included as Attachment P. To facilitate the connection of renewable generation, Hydro Ottawa has identified some additional staff will be required.

In 2010, Hydro Ottawa also finalized its Environmental Sustainability Strategy, as discussed in Exhibit B1-2-7. The spending associated with this plan, such as the increase use of hybrid vehicles, is designed to reduce the impact of the company's operations on the environment and to improve the company's environmental performance.



5.4 Smart Meter Program

Hydro Ottawa's Smart Meter initiative will be substantively complete by the end of 2011, with all major expenditures having been completed and the majority of customer accounts registered with the provincial meter data management and repository ("MDM/R"). Hydro Ottawa has documented all of the costs of its Smart Meter initiative in Exhibit I2-1-1 and is seeking the Board's determination that all of the spending to the end of 2011 has been prudent. Hydro Ottawa is seeking approval to include all of the capital additions to the end of 2011 for smart meters in its 2012 rate base.

As part of its 2008 EDR application, the Board approved an amortization period of six years, starting in 2008, for stranded meters that have been removed from service as a result of the Smart Meter program. As part of the Smart Meter combined proceeding EB-2007-0063, the Board determined the following at page 16: *"Many of the utilities suggested that at the present time, the stranded costs associated with existing meters should stay in rate base. The Board accepts this proposition. Utilities can, if they choose, bring forward applications for the recovery of stranded costs in their 2008 rates"*. Hydro Ottawa's 2008 rate base included these stranded meters. In keeping with this approach, Hydro Ottawa is proposing to include the remaining balance of the stranded meters in its 2012 rate base, and amortize this balance over the period ending December 31, 2013. Details are provided in Exhibit I2-1-1.

5.5 Other Revenue

To determine the revenue requirement to be used for setting distribution rates, revenue from other sources must be subtracted from the total service revenue, and the credit provided to customers for transformer ownership must be added. The Other Revenue for 2012 is forecast to be higher than the actual Other Revenue from 2010 and the Board-approved Other Revenue from 2008.



6.0 CUSTOMER COUNT AND LOAD FORECAST

Exhibit C1-1-1 (Updated) provides details of Hydro Ottawa's forecasted number of customers and load for 2012. The load forecast methodology uses a series of regression models with inputs of historical load data and customer counts, historical weather data and economic variables from the Conference Board of Canada. An adjustment has been made to the model results to reflect the anticipated conservation and demand management targets which distributors will be required to meet.

The Exhibit shows that, while the number of customers has continued to grow (forecast at 6.3% between 2008 and 2012), the usage per customer has been steadily declining. As a result, there is a decrease of 0.9% in the forecast in the kWh sales from the weather-normal 2008 actuals to the 2012 forecast.

7.0 COST ALLOCATION

Hydro Ottawa has updated its cost allocation model, and this model, completed by Elenchus, is included as Attachment AI (Updated) to Exhibit G1-1-1 (Updated). This update demonstrates that for all rate classes except Sentinel Lights and Unmetered Scatter Load, the revenue to cost ratios fall within the ranges established by the Report of the Board on the Review of Electricity Distribution Cost Allocation Policy (EB-2010-0219) issued March 31, 2011.

As a result, the revenue to cost ratios of the Sentinel Lights class, the Unmetered Scattered Load class and the Streetlighting class have been adjusted.



8.0 OTHER CHANGES AFFECTING RATES

In addition to changes in the revenue requirement, customer count and load forecasts and cost allocation, there are a number of other factors that will impact customer bills.

8.1 Clearance of Variance and Deferral Accounts

As of December 31, 2010, (forecasted to December 31, 2011 for Smart Meter spending and to April 30, 2012 for Smart Meter revenue), Hydro Ottawa had accumulated \$9.1M credit in net deferral and variance accounts for which it is seeking disposition (including carrying charges projected to December 31, 2011). Details of these accounts are included in Exhibit I1-1-2 (Updated). However, included within this total is \$11.2M related to Account 1588 – Sub-Account Global Adjustment. This balance was accumulated only from customers who are not on the regulated price plan (“RPP”) and therefore the balance should only be recovered from non-RPP customers. As a result, Hydro Ottawa has proposed rate riders to credit all customer class \$20.3M and to charge the \$11.2M only to non-RPP customers.

8.2 Low Voltage (“LV”) Charges

In 2009, Hydro Ottawa purchased Richmond South DS and Fallowfield DS from Hydro One. Hydro Ottawa had been paying High Voltage Distribution Station charges to Hydro One for the use of these stations. Predominately as a result of this purchase, Hydro Ottawa is proposing to decrease the LV Charges to customers. Differences between amounts paid to Hydro One and amounts billed to customers are recorded in a variance account, as per the Board’s Accounting Procedure’s Handbook (“APH”).

8.3 Distribution Loss Factor

Hydro Ottawa is proposing that the Total Loss Factor – Secondary Metered Customer < 5,000 kW be increased from 1.0344 to 1.0358, which represents the three year average.



9.0 RATE IMPACTS

Exhibit J3-1-4 (Updated) shows the impacts to electricity bills resulting from this application for all customer classes. The impact on the total electricity bill for the residential customer using 800 kilowatt-hours ("kWhs") per month is an increase of 0.48%, including all proposed rate riders. For the RPP General Service less than 50 kilowatt ("kW") customer using 2,000 kWh per month, the impact on the total bill is an increase of 0.20%. These impacts assume that for the commodity portion of the bill, the customer is on the current RPP non time-of-use rates approved by the Board.

The Board typically requires the impact on the delivery portion of the bill to be published in the Notice of Application for EDR applications. The increase to the delivery portion of the bill is 1.18% for this residential customer and 0.37% for the General Service < 50 kW customer.



REVENUE SUFFICIENCY/DEFICIENCY

The revenue sufficiency/deficiency for 2012 was calculated using the following inputs:

- 2011 approved rates, not including the Smart Meter rate adder and the Rate Rider for Tax Change,
- 2012 load forecast and forecast of customers and connections, as developed using the methodology described in Exhibit C1-1-1,
- ~~The 2011 forecasted revenue from the Smart Meter Adder~~, and
- The 2012 base revenue requirement calculated as shown in Table 1 (details are provided in the model that is part of Exhibit H1-2-1).

Following the format of the Revenue Requirement Work Form, the Revenue with the 2012 Load at 2011 Rates ~~plus the Revenue from the 2011 Smart Meter Adder~~ minus the 2012 Base Revenue Requirement equals the Revenue Deficiency as shown in Table 1.

Table 1 – Revenue Sufficiency/Deficiency

	%	\$000
Rate Base		\$669,087
Cost of Capital	6.95	
Return on Rate Base		46,494
Distribution Expenses		65,698
Amortization		47,416
Payment in Lieu of Taxes		8,567
Service Revenue Requirement		168,174
Less Revenue Offsets		(9,026)
2012 Base Revenue Requirement		159,148
Transformer Ownership Allowance		1,161
Total Revenue Requirement from Rates		159,148
2012 Load at 2011 Rates minus the Transformer Ownership Credit plus SM Adder		140,051
Revenue Deficiency		(\$19,097)



1 Attachment H (Updated) is the Revenue Requirement Work Form. Note that in
2 calculating the Revenue Deficiency, the Revenue Requirement Work Form does not take
3 into account the Transformer Ownership Credit of \$1,161,066 which should be added to
4 the 2012 Base Revenue Requirement before distribution rates are calculated.

5
6 Also note that for the Bill Impacts – Residential, the two tabs for Bill Impacts have not
7 been completed as they use incorrect values in calculating the total bill. The Low
8 Voltage Service Rate should be multiplied by the adjusted kWhs. and the Debt
9 Retirement Charge should be multiplied by the unadjusted kWhs. This Work Form does
10 the opposite and does not allow the values to be changed. For the actual Bill Impacts,
11 see Exhibit H6-2-1.



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Choose Your Utility:

Hydro Hawkesbury Inc.
Hydro One Brampton Networks Inc.
Hydro Ottawa Limited

File Number:

EB-2011-0054

Rate Year:

2012



Click here to
print the
entire
workbook

Application Contact Information

Name:

Jane Scott

Title:

Manager, Rates and Revenue

Phone Number:

613-738-5499 ext 7499

Email Address:

janescott@hydroottawa.com

Copyright

This Revenue Requirement Work Form Model is protected by copyright and is being made available to you solely for the purpose of your application, any subsequent updates and preparing or reviewing your draft rate order. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.



[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

[9. Rev Req](#)

[10A. Bill Impacts - Residential](#)

[10B. Bill Impacts - GS LT 50kW](#)

Notes:

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

REVENUE REQUIREMENT
WORK FORM

Version 2.20

Hydro Ottawa Limited
Data Input ⁽¹⁾

	Initial Application		(6)	Per Board Decision
1	Rate Base			
Gross Fixed Assets (average)	\$1,108,573,574		\$1,108,573,574	\$1,108,573,574
Accumulated Depreciation (average)	(\$545,457,494) (5)		(\$545,457,494)	(\$545,457,494)
Allowance for Working Capital:				
Controllable Expenses	\$65,697,541		\$ 65,697,541	\$65,697,541
Cost of Power	\$680,575,967		\$ 680,575,967	\$680,575,967
Working Capital Rate (%)	14.20%		14.20%	14.20%
2	Utility Income			
Operating Revenues:				
Distribution Revenue at Current Rates	\$140,050,884 (8)			
Distribution Revenue at Proposed Rates	\$159,147,870			
Other Revenue:				
Specific Service Charges	\$3,692,418			
Late Payment Charges	\$1,326,000			
Other Distribution Revenue	\$1,157,000			
Other Income and Deductions	\$2,850,320			
Total Revenue Offsets	\$9,025,738 (7)			
Operating Expenses:				
OM+A Expenses	\$65,697,541		\$ 65,697,541	\$65,697,541
Depreciation/Amortization	\$47,415,618 (9)		\$ 47,415,618	\$47,415,618
Property taxes				
Other expenses				
3	Taxes/PILs			
Taxable Income:	(\$559,811) (3)			
Adjustments required to arrive at taxable income				
Utility Income Taxes and Rates:				
Income taxes (not grossed up)	\$6,329,645			
Income taxes (grossed up)	\$8,566,937			
Federal tax (%)	15.00%			
Provincial tax (%)	11.12%			
Income Tax Credits	(\$220,000)			
4	Capitalization/Cost of Capital			
Capital Structure:				
Long-term debt Capitalization Ratio (%)	56.0%			
Short-term debt Capitalization Ratio (%)	4.0% (2)	(2)		(2)
Common Equity Capitalization Ratio (%)	40.0%			
Preferred Shares Capitalization Ratio (%)	0.0%			
	100.0%			
Cost of Capital				
Long-term debt Cost Rate (%)	5.39%			
Short-term debt Cost Rate (%)	2.46%			
Common Equity Cost Rate (%)	9.58%			
Preferred Shares Cost Rate (%)	0.00%			

Notes:

General Data inputs are required on Sheets 3, 10A and 10B. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

(1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)

(2) 4.0% unless an Applicant has proposed or been approved for another amount.

(3) Net of addbacks and deductions to arrive at taxable income.

(4) Average of Gross Fixed Assets at beginning and end of the Test Year

(5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

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

(7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement

(8) Updated 2012 Load (for Suite Meters) at 2011 rates without SM adder nor TOC

(9) Included with OM&A



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited Rate Base and Working Capital

Rate Base

Line No.	Particulars	Initial Application					Per Board Decision
1	Gross Fixed Assets (average) (3)	\$1,108,573,574		\$ -	\$1,108,573,574	\$ -	\$1,108,573,574
2	Accumulated Depreciation (average) (3)	(\$545,457,494)		\$ -	(\$545,457,494)	\$ -	(\$545,457,494)
3	Net Fixed Assets (average) (3)	\$563,116,080		\$ -	\$563,116,080	\$ -	\$563,116,080
4	Allowance for Working Capital (1)	\$105,970,838		\$ -	\$105,970,838	\$ -	\$105,970,838
5	Total Rate Base	\$669,086,918		\$ -	\$669,086,918	\$ -	\$669,086,918

Allowance for Working Capital - Derivation

(1)

6	Controllable Expenses	\$65,697,541		\$ -		\$65,697,541		\$ -		\$65,697,541
7	Cost of Power	\$680,575,967		\$ -		\$680,575,967		\$ -		\$680,575,967
8	Working Capital Base	\$746,273,508		\$ -		\$746,273,508		\$ -		\$746,273,508
9	Working Capital Rate %	(2) 14.20%		0.00%		14.20%		0.00%		14.20%
10	Working Capital Allowance	\$105,970,838		\$ -		\$105,970,838		\$ -		\$105,970,838

Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study.
(3) Average of opening and closing balances for the year.



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited Utility Income

Line No.	Particulars	Initial Application						Per Board Decision
Operating Revenues:								
1	Distribution Revenue (at Proposed Rates)	\$159,147,870	(\$159,147,870)	\$ -	\$ -	\$ -		
2	Other Revenue	(1) \$9,025,738	(\$9,025,738)	\$ -	\$ -	\$ -		
3	Total Operating Revenues	\$168,173,608	(\$168,173,608)	\$ -	\$ -	\$ -		
Operating Expenses:								
4	OM+A Expenses	\$65,697,541	\$ -	\$65,697,541	\$ -	\$65,697,541		
5	Depreciation/Amortization	\$47,415,618	\$ -	\$47,415,618	\$ -	\$47,415,618		
6	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -		
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -		
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -		
9	Subtotal (lines 4 to 8)	\$113,113,159	\$ -	\$113,113,159	\$ -	\$113,113,159		
10	Deemed Interest Expense	\$20,854,101	(\$20,854,101)	\$ -	\$ -	\$ -		
11	Total Expenses (lines 9 to 10)	\$133,967,260	(\$20,854,101)	\$113,113,159	\$ -	\$113,113,159		
12	Utility income before income taxes	\$34,206,348	(\$147,319,507)	(\$113,113,159)	\$ -	(\$113,113,159)		
13	Income taxes (grossed-up)	\$8,566,937	\$ -	\$8,566,937	\$ -	\$8,566,937		
14	Utility net income	\$25,639,411	(\$147,319,507)	(\$121,680,096)	\$ -	(\$121,680,096)		
Other Revenues / Revenue Offsets								
Notes								
(1)	Specific Service Charges	\$3,692,418		\$ -		\$ -		
	Late Payment Charges	\$1,326,000		\$ -		\$ -		
	Other Distribution Revenue	\$1,157,000		\$ -		\$ -		
	Other Income and Deductions	\$2,850,320		\$ -		\$ -		
	Total Revenue Offsets	\$9,025,738	\$ -	\$ -	\$ -	\$ -		



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited
Taxes/PILs

Line No.	Particulars	Application		Per Board Decision	
<u>Determination of Taxable Income</u>					
1	Utility net income before taxes	\$25,639,411		\$ -	\$ -
2	Adjustments required to arrive at taxable utility income	(\$559,811)		\$ -	(\$559,811)
3	Taxable income	<u>\$25,079,600</u>		<u>\$ -</u>	<u>(\$559,811)</u>
<u>Calculation of Utility income Taxes</u>					
4	Income taxes	\$6,329,645		\$6,329,645	\$6,329,645
6	Total taxes	<u>\$6,329,645</u>		<u>\$6,329,645</u>	<u>\$6,329,645</u>
7	Gross-up of Income Taxes	<u>\$2,237,292</u>		<u>\$2,237,292</u>	<u>\$2,237,292</u>
8	Grossed-up Income Taxes	<u>\$8,566,937</u>		<u>\$8,566,937</u>	<u>\$8,566,937</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$8,566,937</u>		<u>\$8,566,937</u>	<u>\$8,566,937</u>
10	Other tax Credits	(\$220,000)		(\$220,000)	(\$220,000)
<u>Tax Rates</u>					
11	Federal tax (%)	15.00%		15.00%	15.00%
12	Provincial tax (%)	11.12%		11.12%	11.12%
13	Total tax rate (%)	26.12%		26.12%	26.12%

Notes



Ontario Energy Board

**REVENUE REQUIREMENT
WORK FORM**

Version 2.20

**Hydro Ottawa Limited
Capitalization/Cost of Capital**

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$374,688,674	5.39%	\$20,195,720
2	Short-term Debt	4.00%	\$26,763,477	2.46%	\$658,382
3	Total Debt	60.00%	\$401,452,151	5.19%	\$20,854,101
	Equity				
4	Common Equity	40.00%	\$267,634,767	9.58%	\$25,639,411
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$267,634,767	9.58%	\$25,639,411
7	Total	100.00%	\$669,086,918	6.95%	\$46,493,512
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	0.00%	\$ -	0.00%	\$ -
2	Short-term Debt	0.00%	\$ -	0.00%	\$ -
3	Total Debt	0.00%	\$ -	0.00%	\$ -
	Equity				
4	Common Equity	0.00%	\$ -	0.00%	\$ -
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	0.00%	\$ -	0.00%	\$ -
7	Total	0.00%	\$669,086,918	0.00%	\$ -
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	0.00%	\$ -	5.39%	\$ -
9	Short-term Debt	0.00%	\$ -	2.46%	\$ -
10	Total Debt	0.00%	\$ -	0.00%	\$ -
	Equity				
11	Common Equity	0.00%	\$ -	9.58%	\$ -
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	0.00%	\$ -	0.00%	\$ -
14	Total	0.00%	\$669,086,918	0.00%	\$ -

**Notes
(1)**

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



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$19,096,986		(\$27,433,359)
2	Distribution Revenue	\$140,050,884	\$140,050,884	\$140,050,884	\$186,581,229
3	Other Operating Revenue	\$9,025,738	\$9,025,738	\$ -	\$ -
	Offsets - net				
4	Total Revenue	\$149,076,622	\$168,173,608	\$140,050,884	\$159,147,870
5	Operating Expenses	\$113,113,159	\$113,113,159	\$113,113,159	\$113,113,159
6	Deemed Interest Expense	\$20,854,101	\$20,854,101	\$ -	\$ -
	Total Cost and Expenses	\$133,967,260	\$133,967,260	\$113,113,159	\$113,113,159
7	Utility Income Before Income Taxes	\$15,109,362	\$34,206,348	\$26,937,725	\$46,034,711
8		(\$559,811)	(\$559,811)	(\$559,811)	(\$559,811)
9	Tax Adjustments to Accounting Income per 2009 PILs				
	Taxable Income	\$14,549,551	\$33,646,537	\$26,377,914	\$45,474,900
10	Income Tax Rate	26.12%	26.12%	26.12%	26.12%
11	Income Tax on Taxable Income	\$3,799,678	\$8,786,937	\$6,888,705	\$11,875,965
12	Income Tax Credits	(\$220,000)	(\$220,000)	(\$220,000)	(\$220,000)
13	Utility Net Income	\$11,529,684	\$25,639,411	\$20,269,020	(\$121,680,096)
14	Utility Rate Base	\$669,086,918	\$669,086,918	\$669,086,918	\$669,086,918
	Deemed Equity Portion of Rate Base	\$267,634,767	\$267,634,767	\$ -	\$ -
15	Income/(Equity Portion of Rate Base)	4.31%	9.58%	0.00%	0.00%
16	Target Return - Equity on Rate Base	9.58%	9.58%	0.00%	0.00%
17	Deficiency/Sufficiency in Return on Equity	-5.27%	0.00%	0.00%	0.00%
18	Indicated Rate of Return	4.84%	6.95%	3.03%	0.00%
19	Requested Rate of Return on Rate Base	6.95%	6.95%	0.00%	0.00%
20	Deficiency/Sufficiency in Rate of Return	-2.11%	0.00%	3.03%	0.00%
21	Target Return on Equity	\$25,639,411	\$25,639,411	\$ -	\$ -
22	Revenue Deficiency/(Sufficiency)	\$14,109,726	(\$0)	(\$20,269,020)	\$ -
23	Gross Revenue Deficiency/(Sufficiency)	\$19,096,986 (1)		(\$27,433,359) (1)	\$83,573,173 (1)

Notes:

(1)

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



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$65,697,541		\$65,697,541	
2	Amortization/Depreciation	\$47,415,618		\$47,415,618	
3	Property Taxes	\$ -		\$ -	
5	Income Taxes (Grossed up)	\$8,566,937		\$8,566,937	
6	Other Expenses	\$ -		\$ -	
7	Return				
	Deemed Interest Expense	\$20,854,101	\$ -	\$ -	
	Return on Deemed Equity	\$25,639,411	\$ -	\$ -	
8	Service Revenue Requirement (before Revenues)	<u>\$168,173,608</u>	<u>\$121,680,096</u>	<u>\$121,680,096</u>	
9	Revenue Offsets	\$9,025,738	\$ -	\$ -	
10	Base Revenue Requirement	<u>\$159,147,870</u>	<u>\$121,680,096</u>	<u>\$121,680,096</u>	
11	Distribution revenue	\$159,147,870	\$ -	\$ -	
12	Other revenue	\$9,025,738	\$ -	\$ -	
13	Total revenue	<u>\$168,173,608</u>	<u>\$ -</u>	<u>\$ -</u>	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>(\$0) (1)</u>	<u>(\$121,680,096) (1)</u>	<u>(\$121,680,096) (1)</u>	

Notes

(1)

Line 11 - Line 8



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited Bill Impacts - Residential

☒ Application of New Loss Factor to all applicable items

☐ Application of new Loss Factor to Delivery Items Only

Consumption **800** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
1 Monthly Service Charge	monthly	\$ 8.54	1	\$ 8.54	\$ 9.6900	1	\$ 9.69	\$ 1.15	13.47%
2 Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42	\$ -	1	\$ -	-\$ 1.42	-100.00%
3 Service Charge Rate Adder(s)	monthly	\$ 0.18	1	\$ 0.18	\$ -	1	\$ -	-\$ 0.18	-100.00%
4 Service Charge Rate Rider(s)			1	\$ -	\$ -	1	\$ -	\$ -	
5 Distribution Volumetric Rate	per kWh	\$ 0.0207	800	\$ 16.56	\$ 0.0235	800	\$ 18.80	\$ 2.24	13.53%
6 Low Voltage Rate Adder	per kWh	\$ 0.0002	800	\$ 0.16	\$ 0.0001	800	\$ 0.05	-\$ 0.11	-70.00%
7 Volumetric Rate Adder(s)	per kWh	-\$ 0.0004	800	\$ 0.32	\$ -	800	\$ -	\$ 0.32	-100.00%
8 Volumetric Rate Rider(s)			800	\$ -	\$ -	800	\$ -	\$ -	
9 Smart Meter Disposition Rider			800	\$ -	\$ -	800	\$ -	\$ -	
10 LRAM & SSM Rate Rider			800	\$ -	\$ 0.0003	800	\$ 0.24	\$ 0.24	
11 Deferral/Variance Account Disposition Rate Rider			800	\$ -	-\$ 0.0024	800	-\$ 1.92	-\$ 1.92	
12				\$ -			\$ -	\$ -	
13				\$ -			\$ -	\$ -	
14				\$ -			\$ -	\$ -	
15				\$ -			\$ -	\$ -	
16 Sub-Total A - Distribution				\$ 26.54			\$ 26.86	\$ 0.32	1.20%
17 RTSR - Network	per kWh	\$ 0.0066	827.52	\$ 5.46	\$ 0.0067	828.64	\$ 5.55	\$ 0.09	1.65%
18 RTSR - Line and Transformation Connection	per kWh	\$ 0.0042	827.52	\$ 3.48	\$ 0.0042	828.64	\$ 3.48	\$ 0.00	0.14%
19 Sub-Total B - Delivery (including Sub-Total A)				\$ 35.48			\$ 35.89	\$ 0.41	1.16%
20 Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	827.52	\$ 4.30	\$ 0.0052	828.64	\$ 4.31	\$ 0.01	0.14%
21 Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	827.52	\$ 1.08	\$ 0.0013	828.64	\$ 1.08	\$ 0.00	0.14%
22 Special Purpose Charge			827.52	\$ -		828.64	\$ -	\$ -	
23 Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
24 Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	800	\$ 5.55	\$ 0.0069	800	\$ 5.55	\$ -	0.00%
25 Energy	per kWh	\$ 0.0680	827.52	\$ 56.27	\$ 0.0680	828.64	\$ 56.35	\$ 0.08	0.14%
26				\$ -			\$ -	\$ -	
27				\$ -			\$ -	\$ -	
28 Total Bill (before Taxes)				\$ 102.93			\$ 103.43	\$ 0.50	0.48%
29 HST		13%		\$ 13.38	13%		\$ 13.45	\$ 0.06	0.48%
30 Total Bill (including Sub-total B)				\$ 116.31			\$ 116.87	\$ 0.56	0.48%
31 Ontario Clean Energy Benefit (OCEB)		-10%		-\$ 11.63	-10%		-\$ 11.69	-\$ 0.06	0.52%
32 Total Bill (including OCEB)				\$ 104.68			\$ 105.18	\$ 0.50	0.48%
33 Loss Factor (%)	Note 1		3.44%			3.58%			

Notes:

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

Low Voltage Rate Adder should be applied to adjusted kWhs.



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited

Bill Impacts - General Service < 50 kW

☐ Application of New Loss Factor to all applicable items

☐ Application of new Loss Factor to Delivery Items Only

Consumption **2000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
1 Monthly Service Charge	monthly	\$ 14.76	1	\$ 14.76	\$ 16.7600	1	\$ 16.76	\$ 2.00	13.55%
2 Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42	\$ -	1	\$ -	-\$ 1.42	-100.00%
3 Service Charge Rate Adder(s)	monthly	\$ 0.46	1	\$ 0.46	\$ -	1	\$ -	-\$ 0.46	-100.00%
4 Service Charge Rate Rider(s)			1	\$ -	\$ -	1	\$ -	\$ -	
5 Distribution Volumetric Rate	per kWh	\$ 0.0185	2000	\$ 37.00	\$ 0.0210	2000	\$ 42.00	\$ 5.00	13.51%
6 Low Voltage Rate Adder	per kWh	\$ 0.0002	2068.8	\$ 0.41	\$ 0.0001	2071.6	\$ 0.12	-\$ 0.29	-69.96%
7 Volumetric Rate Adder(s)	per kWh	-\$ 0.0003	2000	-\$ 0.60		2000	\$ -	\$ 0.60	-100.00%
8 Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -	
9 Smart Meter Disposition Rider			2000	\$ -		2000	\$ -	\$ -	
10 LRAM & SSM Rider			2000	\$ -		2000	\$ -	\$ -	
11 Deferral/Variance Account Disposition Rate Rider			2000	\$ -	-\$ 0.0027	2000	-\$ 5.40	-\$ 5.40	
12				\$ -			\$ -	\$ -	
13				\$ -			\$ -	\$ -	
14				\$ -			\$ -	\$ -	
15				\$ -			\$ -	\$ -	
16 Sub-Total A - Distribution				\$ 53.45			\$ 53.48	\$ 0.03	0.06%
17 RTSR - Network	per kWh	\$ 0.0060	2068.8	\$ 12.41	\$ 0.0061	2071.6	\$ 12.64	\$ 0.22	1.80%
18 RTSR - Line and Transformation Connection	per kWh	\$ 0.0039	2068.8	\$ 8.07	\$ 0.0039	2071.6	\$ 8.08	\$ 0.01	0.14%
19 Sub-Total B - Delivery (including Sub-Total A)				\$ 73.93			\$ 74.20	\$ 0.27	0.36%
20 Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2068.8	\$ 10.76	\$ 0.0052	2071.6	\$ 10.77	\$ 0.01	0.14%
21 Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2068.8	\$ 2.69	\$ 0.0013	2071.6	\$ 2.69	\$ 0.00	0.14%
22 Special Purpose Charge			2068.8	\$ -		2071.6	\$ -	\$ -	
23 Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
24 Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	2000	\$ 13.88	\$ 0.0069	2000	\$ 13.88	\$ -	0.00%
25 Energy	per kWh	\$ 0.0680	2068.8	\$ 140.68	\$ 0.0680	2071.6	\$ 140.87	\$ 0.19	0.14%
26				\$ -			\$ -	\$ -	
27				\$ -			\$ -	\$ -	
28 Total Bill (before Taxes)				\$ 242.19			\$ 242.66	\$ 0.47	0.20%
29 HST		13%		\$ 31.48	13%		\$ 31.55	\$ 0.06	0.20%
30 Total Bill (including Sub-total B)				\$ 273.68			\$ 274.21	\$ 0.53	0.19%
31 Ontario Clean Energy Benefit (OCEB)		-10%		-\$ 27.37	-10%		-\$ 27.42	-\$ 0.05	0.18%
32 Total Bill (including OCEB)				\$ 246.31			\$ 246.79	\$ 0.48	0.19%
33 Loss Factor	(1)		3.44%			3.58%			

Notes:

(1): See Note (1) from Sheet 10A, Bill Impacts - Residential



CAUSES OF SUFFICIENCY/DEFICIENCY

The causes of the revenue deficiency of \$19,097 are enumerated in Table 1.

Table 1 – Causes of Deficiency

CAUSE	Impact on Revenue Requirement \$000
Smart Meters in Rate Base (Return/PILs/Amortization)	\$3,842
Increase in Amortization Expense	\$3,657
Increase in Revenue Offsets	(1,235)
Increase in OM&A Expenses	7,727
Increase in Return on Equity	5,411
Increase in Interest	3,493
Change in Payment in Lieu of Taxes	(2,525)
Load Growth	(1,273)
TOTAL Deficiency	\$19,097

Further discussion on the causes of the revenue deficiency can be found in Exhibit F1-1-1.



RATE BASE

1.0 INTRODUCTION

This Exhibit provides Hydro Ottawa Limited's ("Hydro Ottawa") distribution rate base forecast for 2012 and a discussion of the variances between 2008 Ontario Energy Board (the "Board") Approved, 2008 to 2010 Actual and 2011/2012 Budget rate bases. In accordance with the Board's Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, issued June 22, 2011, the rate base used to determine the revenue requirement for the Test Year includes a forecast of net fixed assets, calculated on a mid-year average basis, plus a working capital requirement. Net fixed assets are gross assets in service minus accumulated amortization and contributed capital. Table 1 shows the calculation of the 2012 rate base.

Table 1 – 2012 Rate Base

	2012
	Adjustment \$000
	Rate Base \$000
2011 closing net asset balance	\$547,514
2011 Smart Meter capital	3,659
2011 Construction Work in Progress ("CIP")	\$23,249
2012 capital expenditures (net of contributed capital)	90,577
2012 CIP	(38,866)
2012 deletions	0
2012 capital additions (net of contributed capital)	74,960
2012 Amortization	(47,415)
Net Additions	27,545
Transfer to Non Distribution Assets	0
2012 closing net asset balance	578,718
2012 average net asset balance	563,116
Working Capital	105,971
Total 2012 Rate Base	\$669,087



1 **2.0 2008 ACTUAL RATE BASE VERSUS 2008 APPROVED**

2

3 Table 2 compares the 2008 actual rate base to the 2008 approved rate base. Hydro
4 Ottawa's actual 2008 rate base was \$11.5M higher than approved primarily as a result of
5 the 2007 actual Construction Work in Progress ("CIP") being higher than estimated and
6 actual 2008 capital expenditures being higher than approved, as described in Exhibit B5-
7 2-1. The actual 2008 Working Capital was higher than approved, due to the use of the
8 calculated Working Capital Allowance of 14.1% compared to the settled rate of 12.5%.



1

Table 2 – 2008 Approved and Actual Rate Base¹

2008 Rate Base	Approved		Actual	
	Adjustment \$000	Rate Base \$000	Adjustment \$000	Rate Base \$000
2007 closing net asset balance		\$463,116		\$461,888
2007 CIP	\$13,548		\$24,141	
2008 capital expenditures (net of contributed capital)	56,681		63,133	
2008 CIP	(15,435)		(19,114)	
2008 deletions	0		(16)	
2008 capital additions (net of contributed capital)	54,794		68,144	
2008 Amortization	(40,822)		(41,576)	
Net Additions		13,972		26,568
Transfer to Non Distribution Assets		0		0
2008 closing net asset balance		477,087		488,457
2008 average net asset balance		470,102		475,173
Working Capital Requirement		75,704		82,144
Total 2008 Rate Base		\$545,806		\$557,317

¹ The 2008 Approved and 2008 Actual rate bases shown include stranded meters, which have been removed for financial statements.



3.0 2009 ACTUAL RATE BASE VERSUS 2008 ACTUAL

Table 3 compares the actual 2008 rate base to the actual 2009 rate base. At the end of 2009, a number of assets were removed from Hydro Ottawa's rate base as they were considered to be non-distribution assets. One is the property at 90 Maple Grove, which Hydro Ottawa plans to sell. The second is the solar panel installations on Hydro Ottawa facilities at Merivale Road and Bank Street. Hydro Ottawa has received microFIT contracts for these installations and as the revenue will not be used to offset distribution revenue, the assets had to be removed from rate base. The 2009 rate base is \$21.7M higher than the 2008 actual rate base, despite capital additions being low, as a result of the cost of the Ellwood substation still being in CIP and an increase in Working Capital.



1 **Table 3 – 2008 Actual and 2009 Actual Rate Base¹**

	2008 Actual		2009 Actual	
	Adjustment \$000	Rate Base \$000	Adjustment \$000	Rate Base \$000
Previous year closing net asset balance		\$461,887		\$488,456
Previous year CIP	\$24,141		\$19,114	
capital expenditures (net of contributed capital)	63,133		60,681	
CIP	(19,114)		(27,287)	
deletions	(16)		(116)	
capital additions (net of contributed capital)	68,144		52,392	
Amortization	(41,576)		(43,898)	
Net Additions		26,568		8,494
Transfer to Non Distribution Assets		0		(2,094)
Closing net asset balance		488,456		494,856
Average net asset balance		475,173		491,656
Working Capital Allowance		82,144		87,327
Total Rate Base		\$557,317		\$578,983

¹ The 2008 Actual and 2009 Actual rate bases shown include stranded meters, which have been removed for financial statements.



1 **4.0 2010 ACTUAL RATE BASE VERSUS 2009 ACTUAL**

2

3 Table 4 shows the actual rate base for 2010 compared to the 2009 actual rate base.

4 The 2010 rate base is \$24.1M higher than the 2009 rate base due to an increase in the
5 Working Capital and the increased net additions due to the decrease in the construction
6 work in progress.



1

Table 4 – 2009 and 2010 Actual Rate Base¹

	2009 Actual		2010 Actual	
	Adjustment \$000	Rate Base \$000	Adjustment \$000	Rate Base \$000
Previous year closing net asset balance		\$488,456		\$494,856
Previous year Construction in Progress (“CIP”)	\$19,114		\$27,287	
Current year capital expenditures (net of contributed capital)	60,681		63,482	
Current year CIP	(27,287)		(20,600)	
Current year net deletions	(116)		(37)	
Capital additions (net of contributed capital)	52,392		70,132	
Amortization	(43,898)		(46,229)	
Net Additions		8,494		23,903
Transfer to Non Distribution Assets		(2,094)		0
Closing net asset balance		494,856		518,759
Average net asset balance		491,656		506,808
Working Capital ²		87,327		96,309
Total Rate Base		\$578,983		\$603,117

¹ The 2009 Actual and 2010 Actual rate bases shown include stranded meters, which have been removed for financial statements.

² Calculated in the lead-lag study, see Exhibit B4-2-1



1 **5.0 2011 BUDGET RATE BASE VERSUS 2010 ACTUAL**

2

3 Table 5 shows the 2011 budget rate base compared to the 2010 actual rate base. The
4 budgeted 2011 rate base is **\$38.5M** higher than the actual 2010 rate base due to an
5 increase in the Working Capital and the increase in net additions, due to the increase in
6 capital expenditures as described in Exhibits B5-5-1 and B5-5-2, offset slightly by an
7 increase in construction work in progress.



1 **Table 5 – 2010 Actual and 2011 Budget Rate Base¹**

	2010 Actual		2011 Budget	
	Adjustment \$000	Rate Base \$000	Adjustment \$000	Rate Base \$000
Previous year closing net asset balance		\$494,856		518,758
Previous year Construction in Progress ("CIP")	\$27,287		\$20,600	
Current year capital expenditures (net of contributed capital)	63,482		78,255	
Current year CIP	(20,600)		(23,249)	
Current year deletions	(37)		0	
Capital additions (net of contributed capital)	70,132		75,606	
Amortization	(46,229)		(46,828)	
Net Additions		23,903		28,778
Transfer to Non Distribution Asset				(23)
Closing net asset balance		518,758		547,514
Average net asset balance		506,808		533,136
Working Capital		96,309		108,325
Total Rate Base		\$603,117		\$641,462

¹ The 2010 Actual and 2011 Budget rate bases shown include stranded meters, which have been removed for financial statements.



1 **6.0 2012 BUDGET RATE BASE VERSUS 2011 BUDGET**

2

3 Table 6 shows the 2011 budget rate base compared to the 2012 budget rate base. The
4 budgeted 2012 rate base is \$27.6M higher than the budgeted 2011 rate base due to an
5 increase in the Working Capital and the increase in net additions, due to the increase in
6 capital expenditures as described in Exhibits B5-5-1 and B5-5-2.



1

Table 6 – 2011 Budget and 2012 Budget Rate Base¹

	2011 Budget		2012 Budget	
	Adjustment \$000	Rate Base \$000	Adjustment \$000	Rate Base \$000
Previous year closing net asset balance		518,758		\$547,514
				3,659
Previous year Construction in Progress ("CIP")	\$20,600		\$23,249	
Current year capital expenditures (net of contributed capital)	78,255		90,577	
Current year CIP	(23,249)		(38,866)	
Current year net deletions	0		0	
Capital additions (net of contributed capital)	75,606		74,960	
Amortization	(46,828)		(47,415)	
Net Additions		28,778		27,545
Transfer to Non Distribution Asset		(23)		0
Closing net asset balance		547,514		578,718
Average net asset balance		533,136		563,116
Working Capital		108,325		105,971
Total Rate Base		\$641,462		\$669,087

2

¹ The 2010 Actual and 2011 Budget rate bases shown include stranded meters, which have been removed for financial statements.



ASSETS – PROPERTY PLANT AND EQUIPMENT

The following Tables provide continuity schedules for Gross Assets starting from the 2006 ending balances as presented in Hydro Ottawa Limited's ("Hydro Ottawa") Electricity Distribution Rate Application for 2008 (EB-2007-0713) to 2012 in the groupings provided in the Ontario Energy Board (the "Board") 2006 Electricity Distribution Rate Model. Exhibit B3-1-1 provides continuity schedules for the amortization and Attachment S contains Appendix 2-B, Fixed Asset Continuity Schedules by Uniform System of Account ("USofA") for 2006 to 2010 Actuals and 2011 and 2012 Budget.

Note that between 2006 and 2007 an adjustment was made between USofA accounts 1805, 1806, 1808 and 1905, 1906, 1908 in order to ensure that assets were in the correct USofA account; however, this did not affect the balances in the Board's groupings. At the end of 2009 an adjustment was made to move the Wholesale Meters out of 1806 and into the correct Station account, either 1815 or 1820. Also at the end of 2009 there is an adjustment related to the removal of 90 Maple Grove and solar panels from Net Fixed Assets for the purpose of the rate base as described in Exhibit B1-1-1.



1 **Table 1 – 2006 Actual Gross and Net Fixed Assets**

Asset Group	2005 CIP (A) \$000	2005 Ending Balance (B) \$000	2006 Capital Expenditures (C) \$000	2006 CIP (D) \$000	2006 Disposals (E) \$000	2006 Ending Balance =A+B+C-D+E \$000
Land and Buildings	\$24	\$11,725	\$1,994	\$1,365	(\$5)	\$12,373
TS Primary Above 50	716	28,306	4,669	3,701	0	29,990
DS	(60)	40,458	2,370	506	(126)	42,135
Poles, Wires	4,191	418,804	31,276	7,996	0	446,275
Line Transformers	947	121,968	11,303	3,124	0	131,094
Services and Meters ¹	4,208	107,128	24,901	2,644	0	133,593
General Plant	0	43,559	2,708	691	0	45,577
Equipment	369	31,367	5,366	1,226	(374)	35,501
IT Assets	6,346	52,013	8,391	1,654	0	65,097
Other Distribution Assets	140	10,543	2,359	1,588	0	11,454
Gross Assets	\$16,881	\$865,872	\$95,337	\$24,495	(\$506)	\$953,089
Contributions and Grants	(375)	(74,710)	(20,029)	(3,404)	0	(91,710)
Amortization	0	(397,365)	(33,061)	0	476	(429,951)
TOTAL NET ASSETS	\$16,506	\$393,797	\$42,247	\$21,091	(\$30)	\$431,428

¹ Stranded Meters have been included here.



1

Table 2 – 2007 Actual Gross and Net Fixed Assets

Asset Group	2006 CIP (A) \$000	2006 Ending Balance (B) \$000	2007 Capital Expenditures (C) \$000	2007 CIP (D) \$000	2007 Disposals (E) \$000	2007 Ending Balance =A+B+C-D+E \$000
Land and Buildings	\$1,365	\$12,373	\$3,264	\$3,902	\$0	\$13,099
TS Primary Above 50	3,701	29,990	9,357	9,672	0	33,376
DS	506	42,135	3,576	1,807	0	44,410
Poles, Wires	7,996	446,275	32,311	7,867	0	478,715
Line Transformers	3,124	131,094	11,303	2,331	0	143,191
Services and Meters ¹	2,644	133,593	20,986	2,062	0	155,161
General Plant	691	45,577	2,031	126	0	48,173
Equipment	1,226	35,501	4,339	148	(318)	40,600
IT Assets	1,654	65,097	9,390	1,145	0	74,995
Other Distribution Assets	1,588	11,454	510	126	0	13,426
Gross Assets	\$24,495	\$953,089	\$97,065	\$29,185	(\$318)	\$1,045,147
Contributions and Grants	(3,404)	(91,710)	(25,320)	(5,044)	0	(115,390)
Amortization	0	(429,951)	(38,237)	0	318	(467,870)
TOTAL NET ASSETS	\$21,091	\$431,428	\$33,508	\$24,141	\$0	\$461,887

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¹ Stranded Meters have been included here.



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Table 3 – 2008 Actual Gross and Net Fixed Assets

Asset Group	2007 CIP (A)	2007 Ending Balance (B)	2008 Capital Expenditures (C)	2008 CIP (D)	2008 Disposals (E)	2008 Ending Balance =A+B+C-D+E
	\$000	\$000	\$000	\$000	\$000	\$000
Land and Buildings	\$3,902	\$13,099	\$2,340	\$264	(\$7)	\$19,070
TS Primary Above 50	9,672	33,376	8,836	4,998	0	46,886
DS	1,807	44,410	7,403	4,793	(11)	48,816
Poles, Wires	7,867	478,715	24,414	9,835	0	501,160
Line Transformers	2,331	143,191	7,479	3,072	0	149,929
Services and Meters ¹	2,062	155,161	23,788	2,665	0	178,346
General Plant	126	48,173	1,673	(0)	0	49,972
Equipment	148	40,600	3,015	(0)	(9,947)	33,816
IT Assets	1,145	74,995	4,382	1,476	(16,455)	62,592
Other Distribution Assets	126	13,426	1,041	1,136	(94)	13,362
Gross Assets	\$29,185	\$1,045,147	\$84,370	\$28,239	(\$26,514)	\$1,103,949
Contributions and Grants	(5,044)	(115,390)	(21,237)	(9,126)	219	(132,327)
Amortization	0	(467,870)	(41,576)	0	26,279	(483,166)
TOTAL NET ASSETS	\$24,141	\$461,887	\$21,557	\$19,114	(\$16)	\$488,456

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¹ Stranded Meters have been included here.



1 **Table 4 – 2009 Actual Gross and Net Fixed Assets**

Asset Group	2008 CIP (A)	2008 Ending Balance (B)	2009 Capital Expenditures (C)	2009 CIP (D)	2009 Disposals (E)	2009 Ending Balance =A+B+C-D+E
	\$000	\$000	\$000	\$000	\$000	\$000
Land and Buildings	\$264	\$19,070	\$5,726	\$4,262	(\$8)	\$20,789
TS Primary Above 50	4,998	46,886	10,071	10,125	0	51,830
DS	4,793	48,816	6,444	3,212	(539)	56,303
Poles, Wires	9,835	501,160	25,405	6,201	(36,124)	494,075
Line Transformers	3,072	149,929	8,431	2,094	(28,006)	131,331
Services and Meters ¹	2,665	178,346	16,100	1,071	0	196,039
General Plant	(0)	49,972	1,366	(0)	0	51,338
Equipment	(0)	33,816	2,243	288	(1,066)	34,705
IT Assets	1,476	62,592	4,827	4,028	(432)	64,435
Other Distribution Assets	1,136	13,362	979	690	(3,966)	10,822
Gross Assets	\$28,239	\$1,103,949	\$81,592	\$31,971	(\$70,141)	\$1,111,668
Contributions and Grants	(9,126)	(132,327)	(20,911)	(4,684)	868	(156,812)
Amortization	0	(483,166)	(43,898)	0	69,157	(457,907)
TOTAL NET ASSETS	\$19,114	\$488,456	\$16,784	\$27,287	(\$116)	\$496,950

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¹ Stranded Meters have been included here.



Table 5 – 2010 Actual Gross and Net Fixed Assets

Asset Group	2009 CIP (A)	2009 Ending Balance	2009 Adjust- ments ¹	2009 Ending Balance Restated (B)	2010 Capital Expend- itures (C)	2010 CIP (D)	2010 Disposals (E)	2010 Ending Balance =A+B+C- D+E
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Land and Buildings	\$4,262	\$20,789	(\$28)	\$20,762	\$3,958	\$513	(\$2)	\$28,468
TS Primary Above 50	10,125	51,830	1,517	53,347	12,017	6,629	0	68,859
DS	3,212	56,303	3,616	59,919	9,626	6,575	(135)	66,047
Poles, Wires	6,201	494,075	0	494,075	29,859	7,121	(2,119)	520,896
Line Transformers	2,094	131,331	0	131,331	6,323	1,710	(22,086)	115,953
Services and Meters ²	1,071	196,039	(5,133)	190,906	11,999	1,511	(0)	202,465
General Plant	(0)	51,338	(3,058)	48,280	347	(3)	0	48,630
Equipment	288	34,705	0	34,705	2,479	1,527	(1,650)	34,295
IT Assets	4,028	64,435	0	64,435	7,201	1,376	(686)	73,601
Other Distribution Assets	690	10,822	0	10,822	618	63	(49)	12,018
Gross Assets	\$31,971	\$1,111,668	(\$3,086)	\$1,108,582	\$84,426	\$27,022	(\$26,726)	\$1,171,231
Contributions and Grants	(4,684)	(156,812)	0	(156,812)	(20,944)	(6,422)	0	(176,017)
Amortization	0	(457,906)	992	(456,914)	(46,229)	0	26,689	(476,454)
TOTAL NET ASSETS	\$27,287	\$496,950	(\$2,093)	\$494,857	\$17,253	\$20,600	(\$37)	\$518,760

¹ 2009 Adjustments relate to changes between USoA accounts and removal of Non Distribution assets.

² Stranded Meters have been included here.



1

Table 6 – 2011 Budget Gross and Net Fixed Assets

Asset Group	2010 CIP (A)	2010 Ending Balance (B)	2011 Capital Expenditures (C)	2011 CIP (D)	2011 Disposals (E)	2011 Ending Balance =A+B+C- D+E
	\$000	\$000	\$000	\$000	\$000	\$000
Land and Buildings	\$513	\$28,468	\$3,987	\$2,314	\$0	\$30,654
TS Primary Above 50	6,629	68,859	9,504	5,969	0	79,023
DS	6,575	66,047	11,487	4,484	0	79,625
Poles, Wires	7,121	520,896	35,293	7,121	0	556,189
Line Transformers	1,710	115,953	8,480	1,710	0	124,433
Services and Meters ^[1]	1,511	202,465	10,426	1,511	0	212,890
General Plant	(3)	48,630	1,678	373	(23)	49,909
Equipment	1,527	34,295	3,895	1,527	(1,076)	37,114
IT Assets	1,376	73,601	9,138	4,599	0	79,516
Other Distribution Assets	63	12,018	2,062	63	0	14,079
Gross Assets	\$27,022	\$1,171,231	\$95,950	\$29,671	(\$1,099)	\$1,263,433
Contributions and Grants	(6,422)	(176,017)	(17,695)	(6,422)	0	(193,712)
Amortization	0	(476,454)	(46,828)	0	1,076	(522,207)
TOTAL NET ASSETS	\$20,600	\$518,760	\$31,428	\$23,249	(\$23)	\$547,514

2



1 **Table 7– 2012 Budget Gross and Net Fixed Assets**

Asset Group	2011 CIP (A)	2011 Ending Balance (B)	Adjustment ¹ (F)	2012 Capital Expenditures (C)	2012 CIP (D)	2012 Disposals(E)	2012 Ending Balance =A+B+C- D+E +F
	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Land and Buildings	\$2,314	\$30,654	\$0	\$11,622	\$4,125	\$0	\$40,464
TS Primary Above 50	5,969	79,023	0	3,024	8,249	0	79,767
DS	4,484	79,625	0	15,628	8,224	0	91,514
Poles, Wires	7,121	556,189	0	38,965	7,121	0	595,154
Line Transformers	1,710	124,433	0	9,051	1,710	0	133,484
Services and Meters ^[1]	1,511	212,890	1,980	11,310	1,511	0	226,180
General Plant	373	49,909	0	759	373	0	50,669
Equipment	1,527	37,114	0	3,643	1,527	(1,174)	39,583
IT Assets	4,599	79,516	1,939	13,901	12,384	0	87,571
Other Distribution Assets	63	14,079	0	1,896	63	0	15,976
Gross Assets	\$29,671	\$1,263,433	\$3,919	\$109,800	\$45,288	(\$1,174)	\$1,360,361
Contributions and Grants	(6,422)	(193,712)	0	(19,223)	(6,422)	0	(212,935)
Amortization	0	(522,207)	(260)	(47,415)	0	1,174	(568,708)
TOTAL NET ASSETS	\$23,249	\$547,514	\$3,659	\$43,162	\$38,866	\$0	\$578,718

2

¹ 2011 Smart Meter capital adjustment



File Number: EB-2011-0054
 Exhibit: B2
 Tab: 1
 Schedule: 1
 Page: 1 of 5
 Date: 2011-09-14

Appendix 2-B Fixed Asset Continuity Schedule

Year 2008

CCA Class	OEB	Description	Cost \$000				Accumulated Depreciation \$000			
			Depreciation Rate	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals
N/A	1805	Lands - Distribution	N/A	1,249	1,248		2,497			
ECE	1806	Land Rights - Distribution	50	2,168	90		2,258	(769)	(46)	
1.3	1808	Bldgs & Fixtures - Distribution	50	8,477	4,332	(7)	12,802	(4,585)	(712)	1
47	1815	Station Equipment (Above 50 KV)	40	33,376	13,510		46,886	(8,300)	(894)	
47	1820	Station Equipment (Below 50 KV)	30	44,410	4,417	(11)	48,816	(25,395)	(1,135)	2
47	1830	Poles, Towers & Fixtures	25	124,346	3,333		127,679	(65,443)	(4,379)	
47	1835	Overhead Conductors & Devices	25	68,754	3,707		72,462	(30,739)	(2,226)	
47	1840	Underground Conduit	25	153,784	6,028		159,813	(84,218)	(5,571)	
47	1845	U/G Conductors & Devices	25	137,595	9,376		146,971	(80,544)	(4,704)	
47	1850	Line Transformers	25	134,336	6,294		140,629	(57,523)	(5,013)	
47	1850	Line Transformers in Inventory	25	3,090	444		3,534	(538)	(132)	
47	1855	Services	25	75,500	8,093		83,593	(20,547)	(3,113)	
47	1860	Meters	25	52,493	(50)		52,444	(26,851)	(3,079)	
47	1860	Smart Meters	15	26,933	15,149		42,082	(1,973)	(2,359)	
47	1860	Meters in Inventory	25	235	(8)		228	(102)	(9)	
N/A	1905	Lands - General	N/A	929	4		933			
ECE	1906	Land Rights - General	50	276	304		580	(101)	(1)	
1.3	1908	Bldgs & Fixtures - General	50	45,313	1,799		47,112	(6,930)	(323)	
1.3	1908	Bldgs & Fixtures - General	25	2,860	0		2,860	(2,110)	(68)	
8	1915	Office Furniture & Equipment	10	6,430	606	(2,872)	4,165	(4,568)	(383)	2,872
50	1920	Computer Equipment	5	12,045	767	(4,056)	8,757	(6,451)	(1,845)	4,056
12	1925	Computer Software 5 Yrs	5	38,240	3,284	(12,399)	29,125	(24,981)	(4,665)	12,399
12	1925	Computer Software 10 Yrs	10	24,710			24,710	(7,883)	(2,475)	
10	1930	Automobiles	4	404		(16)	388	(250)	(53)	16
10	1930	Trucks less than 3 tonnes	5	1,994	164	(152)	2,006	(1,202)	(278)	152
10	1930	Trucks greater than 3 tonnes	8	19,072	1,540	(3,688)	16,924	(11,930)	(1,380)	3,688
10	1930	Power Operated Equipment	8	1,636	120	(105)	1,651	(930)	(103)	105
8	1935	Stores Equipment	10	740	0	(239)	501	(589)	(50)	239
8	1940	Tools, Shop & Garage Equipment	10	7,205	672	(1,960)	5,917	(3,576)	(559)	1,960
8	1945	Measurement & Testing Equipment	10	1,539	13	(664)	889	(1,162)	(92)	664
8	1955	Communication Equipment	10	1,521		(233)	1,288	(761)	(129)	233
8	1960	Misc. Equipment	10	59	48	(18)	88	(25)	(6)	18
8	1970	Load Mgmt Controls Cust Prem	10	632	(9)	(69)	553	(173)	(53)	69
8	1975	Load Mgmt Controls Utility Prem	10	97		(25)	72	(36)	(7)	25
8	1980	System Supervisory Equip/Fibre Optic	15	12,697	40	0	12,737	(6,556)	(628)	
47	1995	Contributions & Grants		(115,390)	(17,156)	219	(132,327)	19,870	4,893	(219)
		Total		\$929,757	\$68,160	(\$26,295)	\$971,622	(\$467,870)	(\$41,576)	\$26,279

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
 Transportation 0
 Stores Equipment 0
 Net Depreciation 26,279

We agree to the CCA classes except Buildings have been placed in Class 1, Computer Equipment in Class 50 and Other Equipment in Class 8 as reflected in the current PILS model.



File Number: EB-2011-0054
 Exhibit: B2
 Tab: 1
 Schedule: 1
 Page: 2 of 5
 Date: 2011-09-14

Appendix 2-B Fixed Asset Continuity Schedule

Year 2009

			Cost \$000					Accumulated Depreciation \$000					
CCA Class	OEB	Description	Depreciation Rate	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value	
N/A	1805	Lands - Distribution	N/A	2,497	412		2,909	0				2,909	
ECE	1806	Land Rights - Distribution	50	2,258	449		2,708	(815)	(46)		(861)	1,846	
1.3	1808	Bldgs & Fixtures - Distribution	50	12,802	1,363	(8)	14,157	(5,296)	1,845	4	(3,447)	10,710	
47	1815	Station Equipment (Above 50 KV)	40	46,886	6,461		53,347	(9,194)	(1,169)		(10,363)	42,984	
47	1820	Station Equipment (Below 50 KV)	30	48,816	11,642	(539)	59,919	(26,528)	(1,516)	427	(27,617)	32,303	
47	1830	Poles, Towers & Fixtures	25	127,679	5,247	(16,897)	116,029	(69,822)	(4,466)	16,897	(57,390)	58,639	
47	1835	Overhead Conductors & Devices	25	72,462	4,688	(14,227)	62,923	(32,965)	(2,388)	14,227	(21,125)	41,797	
47	1840	Underground Conduit	25	159,813	8,947	(4,131)	164,629	(89,789)	(5,855)	4,131	(91,513)	73,116	
47	1845	U/G Conductors & Devices	25	146,971	10,157	(869)	156,260	(85,248)	(5,373)	869	(89,752)	66,508	
47	1850	Line Transformers	25	140,629	8,947	(28,006)	121,570	(62,536)	(4,874)	28,006	(39,404)	82,166	
47	1850	Line Transformers in Inventory	25	3,534	462		3,997	(671)	(147)		(817)	3,179	
47	1855	Services	25	83,593	9,398		92,991	(23,660)	(3,453)		(27,113)	65,878	
47	1860	Meters	25	52,444	(4,523)		47,921	(29,930)	(3,248)		(33,177)	14,743	
47	1860	Smart Meters	15	42,082	7,660		49,741	(4,332)	(3,073)		(7,405)	42,337	
47	1860	Meters in Inventory	25	228	25		253	(111)	(10)		(120)	133	
N/A	1905	Lands - General	N/A	933	(49)		884					884	
ECE	1906	Land Rights - General	50	580	(448)		132	(102)	(1)		(102)	29	
1.3	1908	Bldgs & Fixtures - General	50	47,112	1,366		48,478	(7,252)	(2,968)		(10,221)	38,257	
1.3	1908	Bldgs & Fixtures - General	25	2,860			2,860	(2,178)	(62)		(2,240)	620	
8	1915	Office Furniture & Equipment	10	4,165	201	(165)	4,201	(2,079)	(410)	165	(2,324)	1,877	
50	1920	Computer Equipment	5	8,757	736	(86)	9,407	(4,240)	(1,805)	86	(5,960)	3,447	
12	1925	Computer Software 5 Yrs	5	29,125	1,539	(346)	30,318	(17,247)	(4,494)	346	(21,395)	8,923	
12	1925	Computer Software 10 Yrs	10	24,710			24,710	(10,359)	(2,489)	0	(12,848)	11,862	
10	1930	Automobiles	4	388	26	(49)	366	(286)	(53)	49	(291)	75	
10	1930	Trucks less than 3 tonnes	5	2,006	11	(78)	1,939	(1,328)	(278)	78	(1,527)	412	
10	1930	Trucks greater than 3 tonnes	8	16,924	1,071	(566)	17,429	(9,623)	(1,458)	566	(10,515)	6,913	
10	1930	Power Operated Equipment	8	1,651	79	(25)	1,705	(928)	(189)	25	(1,091)	613	
8	1935	Stores Equipment	10	501	0	(18)	483	(399)	(29)	18	(410)	73	
8	1940	Tools, Shop & Garage Equipment	10	5,917	500	(67)	6,350	(2,176)	(602)	67	(2,711)	3,639	
8	1945	Measurement & Testing Equipment	10	889		(97)	792	(591)	(81)	97	(574)	217	
8	1955	Communication Equipment	10	1,288		(2)	1,286	(657)	(129)	2	(784)	503	
8	1960	Misc. Equipment	10	88	67		155	(13)	(12)		(25)	130	
8	1970	Load Mgmt Controls Cust Prem	10	553			553	(156)	(53)		(209)	344	
8	1975	Load Mgmt Controls Utility Prem	10	72			72	(18)	(7)		(25)	47	
8	1980	System Supervisory Equip/Fibre Optic	15	12,737	1,426	(3,966)	10,197	(7,184)	(644)	3,966	(3,862)	6,335	
47	1995	Contributions & Grants		(132,327)	(25,353)	868	(156,812)	24,545	5,636	(868)	29,313	(127,499)	
		Total		\$971,622	\$52,508	(\$69,274)	\$954,856	(\$483,166)	(\$43,898)	\$69,157	(\$457,907)	\$496,950	

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
 Transportation 0
 Stores Equipment 0
 Net Depreciation 69,157

We agree to the CCA classes except Buildings have been placed in Class 1, Computer Equipment in Class 50 and Other Equipment in Class 8 as reflected in the current PILS model.

File Number: EB-2011-0054
Exhibit: B2
Tab: 1
Schedule: 1
Page: 3 of 5
Date: 2011-09-14Appendix 2-B
Fixed Asset Continuity Schedule

Year 2010

			Cost \$000							Accumulated Depreciation \$000						
CCA Class	OEB	Description	Depreciation Rate	Opening Balance	Transfers In/Out	Restated Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Transfers In/Out	Restated Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Lands - Distribution	N/A	2,909		2,909	1,538	(2)	4,446	0		0			0	4,446
ECE	1806	Land Rights - Distribution	50	2,708		2,708	9	0	2,716	(861)		(861)	(46)		(1,769)	947
1.3	1808	Bldgs & Fixtures - Distribution	50	14,157	(7)	14,150	6,161	0	20,311	(3,447)	2	(3,445)	(345)		(7,235)	13,076
47	1815	Station Equipment (Above 50 KV)	40	53,347		53,347	15,512	0	68,859	(10,363)	(181)	(10,544)	(1,384)		(22,472)	46,387
47	1820	Station Equipment (Below 50 KV)	30	59,919		59,919	6,263	(135)	66,047	(27,617)	(388)	(28,005)	(1,771)	100	(57,681)	8,366
47	1830	Poles, Towers & Fixtures	25	116,029		116,029	6,580	(2,119)	120,490	(57,390)		(57,390)	(4,628)	2,119	(117,289)	3,201
47	1835	Overhead Conductors & Devices	25	62,923		62,923	5,621	0	68,543	(21,125)		(21,125)	(2,595)		(44,846)	23,697
47	1840	Underground Conduit	25	164,629		164,629	8,217		172,845	(91,513)		(91,513)	(6,198)		(189,223)	(16,378)
47	1845	U/G Conductors & Devices	25	156,260	(5,765)	150,495	8,522	0	159,017	(89,752)	22,520	(67,232)	(5,833)		(140,297)	18,720
47	1850	Line Transformers	25	121,570	5,765	127,335	6,727	(22,086)	111,976	(39,404)	(22,520)	(61,924)	(4,902)	22,086	(106,664)	5,312
47	1850	Line Transformers in Inventory	25	3,997		3,997	(20)	0	3,976	(817)		(817)	(160)		(1,794)	2,182
47	1855	Services	25	92,991		92,991	8,615	0	101,606	(27,113)		(27,113)	(3,814)		(58,040)	43,566
47	1860	Meters	25	47,921		47,921	177	0	48,098	(33,177)	569	(32,608)	(3,155)	0	(68,371)	(20,273)
47	1860	Smart Meters	15	49,741		49,741	2,748	0	52,489	(7,405)		(7,405)	(3,409)		(18,218)	34,271
47	1860	Meters in Inventory	25	253		253	19	0	272	(120)		(120)	(10)		(251)	21
N/A	1905	Lands - General	N/A	884	(21)	863	0	0	863	0		0	0		0	863
ECE	1906	Land Rights - General	50	132		132	0	0	132	(102)		(102)	(1)		(206)	(74)
1.3	1908	Bldgs & Fixtures - General	50	48,478	(3,058)	45,420	350	0	45,770	(10,221)	989	(9,232)	(877)		(19,341)	26,429
1.3	1908	Bldgs & Fixtures - General	25	2,860	0	2,860	0	0	2,860	(2,240)	0	(2,240)	(62)		(4,542)	(1,683)
8	1915	Office Furniture & Equipment	10	4,201		4,201	94	(298)	3,996	(2,324)		(2,324)	(406)	298	(4,756)	(759)
50	1920	Computer Equipment	5	9,407		9,407	1,863	(686)	10,584	(5,960)		(5,960)	(1,924)	686	(13,157)	(2,573)
12	1925	Computer Software 5 Yrs	5	30,318		30,318	7,989	0	38,307	(21,395)		(21,395)	(5,193)	(0)	(47,983)	(9,675)
12	1925	Computer Software 10 Yrs	10	24,710		24,710	0	0	24,710	(12,848)		(12,848)	(2,469)		(28,165)	(3,454)
10	1930	Automobiles	4	366		366	(164)	(16)	185	(291)		(291)	93	16	(472)	(287)
10	1930	Trucks less than 3 tonnes	5	1,939		1,939	313	(200)	2,051	(1,527)		(1,527)	(453)	200	(3,307)	(1,256)
10	1930	Trucks greater than 3 tonnes	8	17,429		17,429	155	(659)	16,924	(10,515)		(10,515)	(1,462)	659	(21,833)	(4,909)
10	1930	Power Operated Equipment	8	1,705		1,705	1	0	1,706	(1,091)		(1,091)	(114)		(2,297)	(591)
8	1935	Stores Equipment	10	483		483	0	(266)	217	(410)		(410)	(21)	266	(576)	(359)
8	1940	Tools, Shop & Garage Equipment	10	6,350		6,350	576	(139)	6,787	(2,711)		(2,711)	(634)	139	(5,917)	870
8	1945	Measurement & Testing Equipment	10	792		792	0	(49)	743	(574)		(574)	(70)	49	(1,170)	(427)
8	1955	Communication Equipment	10	1,286		1,286	200	(18)	1,469	(784)		(784)	(137)	18	(1,687)	(218)
8	1960	Misc. Equipment	10	155		155	65	(4)	216	(25)		(25)	(18)	4	(65)	151
8	1970	Load Mgmt Controls Cust Prem	10	553		553	60	0	614	(209)		(209)	(56)		(474)	140
8	1975	Load Mgmt Controls Utility Prem	10	72		72	0	0	72	(25)		(25)	(7)		(58)	14
8	1980	System Supervisory Equip/Fibre Optic	15	10,197		10,197	1,184	(49)	11,332	(3,862)		(3,862)	(701)	49	(8,376)	2,956
47	1995	Contributions & Grants		(156,812)		(156,812)	(19,206)	0	(176,017)	29,313		29,313	6,534		65,159	(110,858)
					0				0			0			0	
		Total		\$954,856	(\$3,086)	\$951,771	\$70,169	(\$26,726)	\$995,214	(\$457,907)	\$991	(\$456,916)	(\$46,229)	\$26,688	(\$476,456)	\$518,758

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation
Stores Equipment
Net Depreciation0
0
26,688

We agree to the CCA classes except Buildings have been placed in Class 1, Computer Equipment in Class 50 and Other Equipment in Class 8 as reflected in the current PILS model.



File Number: EB-2011-0054
Exhibit: B2
Tab: 1
Schedule: 1
Page: 4 of 5

Date: 2011-09-14

Appendix 2-B Fixed Asset Continuity Schedule

Year 2011

			Cost \$000				Accumulated Depreciation \$000					
CCA Class	OEB	Description	Depreciation Rate	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Lands - Distribution	N/A	4,446			4,446				0	4,446
ECE	1806	Land Rights - Distribution	50	2,716			2,716	(907)	(46)		(954)	1,763
1.3	1808	Bldgs & Fixtures - Distribution	50	20,311	2,186		22,497	(3,790)	(382)		(4,173)	18,325
47	1815	Station Equipment (Above 50 KV)	40	68,859	10,164		79,023	(11,928)	(1,817)		(13,746)	65,277
47	1820	Station Equipment (Below 50 KV)	30	66,047	13,578		79,625	(29,676)	(1,988)		(31,664)	47,962
47	1830	Poles, Towers & Fixtures	25	120,490	7,857		128,348	(59,899)	(4,804)		(64,703)	63,644
47	1835	Overhead Conductors & Devices	25	68,543	6,105		74,648	(23,721)	(2,813)		(26,533)	48,115
47	1840	Underground Conduit	25	172,845	8,627		181,473	(97,710)	(6,043)		(103,754)	77,719
47	1845	U/G Conductors & Devices	25	159,017	12,704		171,721	(73,065)	(6,055)		(79,120)	92,601
47	1850	Line Transformers	25	111,976	8,480		120,456	(44,741)	(4,688)		(49,428)	71,028
47	1850	Line Transformers in Inventory	25	3,976			3,976	(977)	(161)		(1,138)	2,839
47	1855	Services	25	101,606	8,869		110,475	(30,927)	(4,141)		(35,069)	75,406
47	1860	Meters	25	48,098	514	0	48,611	(35,763)	(2,975)	0	(38,738)	9,873
47	1860	Smart Meters	15	52,489	1,044		53,533	(10,813)	(3,540)		(14,354)	39,179
47	1860	Meters in Inventory	25	272			272	(131)	(10)		(140)	131
N/A	1905	Lands - General	N/A	863			863				0	863
ECE	1906	Land Rights - General	50	132			132	(103)	(1)		(104)	28
1.3	1908	Bldgs & Fixtures - General	50	45,770	1,302	(23)	47,049	(10,109)	(885)		(10,994)	36,055
1.3	1908	Bldgs & Fixtures - General	25	2,860			2,860	(2,302)	(60)		(2,363)	497
8	1915	Office Furniture & Equipment	10	3,996	244		4,240	(2,432)	(364)		(2,795)	1,445
50	1920	Computer Equipment	5	10,584	1,128		11,712	(7,197)	(1,688)		(8,886)	2,826
12	1925	Computer Software 5 Yrs	5	38,307	4,787		43,095	(26,588)	(5,100)		(31,689)	11,406
12	1925	Computer Software 10 Yrs	10	24,710			24,710	(15,317)	(2,469)		(17,785)	6,925
10	1930	Automobiles	4	185	269	(31)	424	(182)	(65)	31	(216)	208
10	1930	Trucks less than 3 tonnes	5	2,051	102	(120)	2,033	(1,780)	(169)	120	(1,829)	205
10	1930	Trucks greater than 3 tonnes	8	16,924	1,709	(925)	17,708	(11,318)	(1,611)	925	(12,004)	5,704
10	1930	Power Operated Equipment	8	1,706	43		1,749	(1,205)	(124)		(1,329)	420
8	1935	Stores Equipment	10	217	0		217	(166)	(21)		(186)	31
8	1940	Tools, Shop & Garage Equipment	10	6,787	602		7,389	(3,206)	(666)		(3,872)	3,517
8	1945	Measurement & Testing Equipment	10	743	0		743	(596)	(54)		(650)	93
8	1955	Communication Equipment	10	1,469	846		2,315	(903)	(178)		(1,081)	1,234
8	1960	Misc. Equipment	10	216	81		296	(39)	(25)		(64)	232
8	1970	Load Mgmt Controls Cust Prem	10	614	497		1,111	(265)	(83)		(347)	764
8	1975	Load Mgmt Controls Utility Prem	10	72	0		72	(32)	(7)		(40)	32
8	1980	System Supervisory Equip/Fibre Optic	15	11,332	1,565		12,897	(4,514)	(772)		(5,286)	7,610
47	1995	Contributions & Grants		(176,017)	(17,695)		(193,712)	35,847	6,977		42,823	(150,889)
		Total		\$995,214	\$75,606	(\$1,099)	\$1,069,721	(\$476,456)	(\$46,828)	\$1,076	(\$522,208)	\$547,513

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation 0
Stores Equipment 0
Net Depreciation 1,076

We agree to the CCA classes except Buildings have been placed in Class 1, Computer Equipment in Class 50 and Other Equipment in Class 8 as reflected in the current PILS model.

File Number: EB-2011-0054
Exhibit: B2
Tab: 1
Schedule: 1
Page: 5 of 5
Date: 2011-09-14Appendix 2-B
Fixed Asset Continuity Schedule

Year 2012

		Cost \$000							Accumulated Depreciation \$000					Net Book Value
CCA Class	OEB	Description	Depreciation Rate	Opening Balance	Adjustment ¹	Additions	Disposals	Closing Balance	Opening Balance	Adjustment ¹	Additions	Disposals	Closing Balance	
N/A	1805	Lands - Distribution	N/A	4,446				4,446	0				0	4,446
ECE	1806	Land Rights - Distribution	50	2,716				2,716	(954)		(46)		(1,000)	1,716
1.3	1808	Bldgs & Fixtures - Distribution	50	22,497		5,810		28,307	(4,173)		(461)		(4,634)	23,673
47	1815	Station Equipment (Above 50 KV)	40	79,023		744		79,767	(13,746)		(1,993)		(15,738)	64,029
47	1820	Station Equipment (Below 50 KV)	30	79,625		11,888		91,514	(31,664)		(2,432)		(34,095)	57,418
47	1830	Poles, Towers & Fixtures	25	128,348		9,390		137,738	(64,703)		(4,821)		(69,524)	68,214
47	1835	Overhead Conductors & Devices	25	74,648		8,784		83,432	(26,533)		(3,115)		(29,648)	53,783
47	1840	Underground Conduit	25	181,473		7,847		189,320	(103,754)		(5,979)		(109,733)	79,587
47	1845	U/G Conductors & Devices	25	171,721		12,943		184,664	(79,120)		(6,541)		(85,661)	99,003
47	1850	Line Transformers	25	120,456		9,051		129,507	(49,428)		(4,964)		(54,392)	75,115
47	1850	Line Transformers in Inventory	25	3,976				3,976	(1,138)		(159)		(1,297)	2,679
47	1855	Services	25	110,475		9,843		120,317	(35,069)		(4,539)		(39,608)	80,710
47	1860	Meters	25	48,611		557		49,168	(38,738)		(3,121)		(41,858)	7,309
47	1860	Smart Meters	15	53,533	1,980	911		56,424	(14,354)	(66)	(3,738)		(18,158)	38,266
47	1860	Meters in Inventory	25	272				272	(140)		(11)		(151)	121
N/A	1905	Lands - General	N/A	863		4,000		4,863	0				0	4,863
ECE	1906	Land Rights - General	50	132				132	(104)		(1)		(105)	27
1.3	1908	Bldgs & Fixtures - General	50	47,049		759		47,809	(10,994)		(905)		(11,900)	35,909
1.3	1908	Bldgs & Fixtures - General	25	2,860				2,860	(2,363)		(57)		(2,419)	440
8	1915	Office Furniture & Equipment	10	4,240		245		4,485	(2,795)		(304)		(3,100)	1,385
50	1920	Computer Equipment	5	11,712	449	1,460		13,621	(8,886)	(45)	(1,258)		(10,188)	3,433
12	1925	Computer Software 5 Yrs	5	43,095	1,490	4,655		49,240	(31,689)	(149)	(4,463)		(36,301)	12,939
12	1925	Computer Software 10 Yrs	10	24,710		0		24,710	(17,785)		(2,475)		(20,260)	4,450
10	1930	Automobiles	4	424		270		694	(216)		(101)		(317)	377
10	1930	Trucks less than 3 tonnes	5	2,033		486		2,519	(1,829)		(121)		(1,950)	569
10	1930	Trucks greater than 3 tonnes	8	17,708		1,696	(1,174)	18,229	(12,004)		(1,610)	1,174	(12,439)	5,790
10	1930	Power Operated Equipment	8	1,749		130		1,879	(1,329)		(127)		(1,456)	422
8	1935	Stores Equipment	10	217				217	(186)		(17)		(203)	14
8	1940	Tools, Shop & Garage Equipment	10	7,389		639		8,028	(3,872)		(688)		(4,560)	3,467
8	1945	Measurement & Testing Equipment	10	743				743	(650)		(37)		(687)	56
8	1955	Communication Equipment	10	2,315		97		2,412	(1,081)		(199)		(1,281)	1,132
8	1960	Misc. Equipment	10	296		81		377	(64)		(34)		(98)	280
8	1970	Load Mgmt Controls Cust Prem	10	1,111				1,111	(347)		(108)		(456)	655
8	1975	Load Mgmt Controls Utility Prem	10	72				72	(40)		(7)		(47)	25
8	1980	System Supervisory Equip/Fibre Optic	15	12,897		1,896		14,793	(5,286)		(878)		(6,164)	8,629
47	1995	Contributions & Grants		(193,712)		(19,223)		(212,935)	42,823		7,898		50,721	(162,214)
		Total		\$1,069,721	\$3,919	\$74,960	(\$1,174)	\$1,147,426	(\$522,208)	(\$260)	(\$47,415)	\$1,174	(\$568,708)	\$578,717

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation
Transportation 0
Stores Equipment 0
Net Depreciation 1,174¹ Adjustment relates to adding Smart Meters back into Fixed Assets

We agree to the CCA classes except Buildings have been placed in Class 1, Computer Equipment in Class 50 and Other Equipment in Class 8 as reflected in the current PILS model.



ACCUMULATED AMORTIZATION

The tables below provide continuity schedules for the accumulated amortization for 2006 to 2010 Actuals and 2011 to 2012 Budget.

Table 1 – 2006 Actual Accumulated Amortization

Asset Group	2006 Opening Balance	2006 Amortization Expense	Disposals	2006 Ending Balance
	\$000	\$000	\$000	\$000
Land and Buildings	(\$4,112)	(\$631)	\$0	(\$4,742)
TS Primary Above 50	(6,736)	(707)	0	(7,444)
DS	(23,513)	(953)	118	(24,348)
Poles, Wires	(202,280)	(13,274)	0	(215,554)
Line Transformers	(71,314)	(3,749)	0	(75,063)
Services and Meters ¹	(37,045)	(3,920)	0	(40,965)
General Plant	(8,112)	(364)	0	(8,477)
Equipment	(20,565)	(1,983)	358	(22,189)
IT Assets	(18,204)	(6,942)	0	(25,147)
Other Distribution Assets	(5,483)	(539)	0	(6,021)
TOTAL	(\$397,365)	(\$33,061)	\$476	(\$429,951)

¹ Amortization of Stranded Meters included here.



1

Table 2 – 2007 Actual Accumulated Amortization

Asset Group	2007 Opening Balance \$000	2007 Amortization Expense \$000	Disposals \$000	2007 Ending Balance \$000
Land and Buildings	(\$4,742)	(\$713)	\$0	(\$5,455)
TS Primary Above 50	(7,444)	(776)	0	(8,219)
DS	(24,348)	(1,021)	0	(25,369)
Poles, Wires	(215,554)	(14,019)	0	(229,574)
Line Transformers	(75,063)	(3,841)	0	(78,904)
Services and Meters ¹	(40,965)	(5,220)	0	(46,185)
General Plant	(8,477)	(361)	0	(8,838)
Equipment	(22,189)	(2,561)	318	(24,433)
IT Assets	(25,147)	(9,127)	0	(34,274)
Other Distribution Assets	(6,021)	(599)	0	(6,620)
TOTAL	(\$429,951)	(\$38,237)	\$318	(\$467,870)

2

3

Table 3 – 2008 Actual Accumulated Amortization

Asset Group	2008 Opening Balance \$000	2008 Amortization Expense \$000	Disposals \$000	2008 Ending Balance \$000
Land and Buildings	(\$5,455)	(\$759)	\$1	(\$6,213)
TS Primary Above 50	(8,219)	(874)	0	(9,093)
DS	(25,369)	(1,102)	2	(26,469)
Poles, Wires	(229,574)	(14,692)	0	(244,266)
Line Transformers	(78,904)	(3,926)	0	(82,829)
Services and Meters ¹	(46,185)	(7,365)	(219)	(53,769)
General Plant	(8,838)	(359)	0	(9,197)
Equipment	(24,433)	(2,947)	9,947	(17,433)
IT Assets	(34,274)	(8,892)	16,455	(26,711)
Other Distribution Assets	(6,620)	(661)	94	(7,186)
TOTAL	(\$467,870)	(\$41,576)	\$26,279	(\$483,166)

4

¹ Amortization of Stranded Meters included here.



1

Table 4 – 2009 Actual Accumulated Amortization

Asset Group	2009 Opening Balance \$000	2009 Amortization Expense \$000	Disposals \$000	2009 Ending Balance \$000
Land and Buildings	(\$6,213)	\$1,798	\$4	(\$4,411)
TS Primary Above 50	(9,093)	(1,330)		(10,423)
DS	(26,469)	(1,870)	427	(27,912)
Poles, Wires	(244,266)	(15,129)	36,124	(223,270)
Line Transformers	(82,829)	(3,902)	28,006	(58,725)
Services and Meters ¹	(53,769)	(7,903)		(61,672)
General Plant	(9,197)	(2,999)		(12,196)
Equipment	(17,433)	(3,152)	1,066	(19,519)
IT Assets	(26,711)	(8,734)	(436)	(35,881)
Other Distribution Assets	(7,186)	(677)	3,966	(3,897)
TOTAL	(\$483,166)	(\$43,898)	\$69,157	(\$457,907)

2

¹ Amortization of Stranded Meters included here.



1 **Table 5 – 2010 Actual Accumulated Amortization**

Asset Group	2009 Ending Balance	2009 YE Adjustment ¹	2010 Revised Beginning Balance	2010 Amortization Expense	Disposals	2010 Ending Balance
	\$000	\$000	\$000	\$000	\$000	\$000
Land and Buildings	(\$4,411)	\$2	(\$4,409)	(\$392)	\$0	(\$4,801)
TS Primary Above 50	(10,423)	(181)	(10,604)	(1,364)	0	(11,968)
DS	(27,912)	(388)	(28,301)	(1,735)	100	(29,936)
Poles, Wires	(223,270)	0	(223,270)	(15,814)	2,119	(236,966)
Line Transformers	(58,725)	0	(58,725)	(3,726)	22,086	(40,365)
Services and Meters ²	(61,672)	569	(61,103)	(8,887)	0	(69,990)
General Plant	(12,196)	989	(11,207)	(908)	0	(12,115)
Equipment	(19,519)	0	(19,519)	(3,135)	1,650	(21,005)
IT Assets	(35,881)	0	(35,881)	(9,531)	686	(44,725)
Other Distribution Assets	(3,897)	0	(3,897)	(736)	49	(4,585)
TOTAL	(\$457,906)	\$991	(\$456,915)	(\$46,229)	\$26,689	(\$476,455)

¹ 2009 Adjustments relate to changes between USoA accounts and removal of Non Distribution assets.

² Amortization of Stranded Meters included here.



1

Table 6 – Budget 2011 Accumulated Amortization

Asset Group	2011 Opening Balance \$000	2011 Amortization Expense \$000	2011 Disposals \$000	2011 Ending Balance \$000
Land and Buildings	(\$4,801)	(\$429)	\$0	(\$5,230)
TS Primary Above 50	(11,968)	(1,797)	0	(13,765)
DS	(29,936)	(1,951)	0	(31,887)
Poles, Wires	(236,966)	(15,946)	0	(252,911)
Line Transformers	(40,365)	(3,378)	0	(43,743)
Services and Meters ¹	(69,990)	(9,106)	0	(79,096)
General Plant	(12,115)	(914)	0	(13,029)
Equipment	(21,005)	(3,229)	1,076	(23,158)
IT Assets	(44,725)	(9,244)	0	(53,969)
Other Distribution Assets	(4,585)	(834)	0	(5,419)
TOTAL	(\$476,455)	(\$46,828)	\$1,076	(\$522,207)

2

3

Table 7 – Budget 2012 Accumulated Amortization

Asset Group	2012 Opening Balance \$000	Adjustment ² \$000	2012 Amortization Expense \$000	2012 Disposals \$000	2012 Ending Balance \$000
Land and Buildings	(\$5,230)	\$0	(\$508)	\$0	(\$5,738)
TS Primary Above 50	(13,765)	0	(1,973)	0	(15,738)
DS	(31,887)	0	(2,393)	0	(34,280)
Poles, Wires	(252,911)	0	(16,200)	0	(269,111)
Line Transformers	(43,743)	0	(3,459)	0	(47,202)
Services and Meters ¹	(79,096)	(66)	(9,554)	0	(88,716)
General Plant	(13,029)	0	(960)	0	(13,989)
Equipment	(23,158)	0	(3,206)	1,174	(25,190)
IT Assets	(53,969)	(194)	(8,197)	0	(62,360)
Other Distribution Assets	(5,419)	0	(966)	0	(6,385)
TOTAL	(\$522,207)	(\$260)	(\$47,415)	\$1,174	(\$568,708)

4

¹ Amortization of Stranded Meters included here.

² Smart Meter 2011 capital adjustment



DISTRIBUTION CAPITAL EXPENDITURES - 2011 BRIDGE YEAR

1.0 INTRODUCTION

This Exhibit provides a summary of total capital expenditures, distribution and general plant for the Bridge Year, 2011. Distribution capital expenditures are discussed in the following sections of this Exhibit and general plant capital expenditures are discussed in Exhibit B5-3-2 (Updated).

Table 1 provides details of the total capital expenditures for the Bridge Year in the groupings provided in the Ontario Energy Board 2006 Electricity Distribution Rate Model. The amounts shown do not include any adjustment for the Harmonized Sales Tax ("HST"). Hydro Ottawa Limited ("Hydro Ottawa") has been recording the incremental input tax credit on revenue requirement items related to the HST in a deferral account after July 1, 2010, in accordance with the direction of the Ontario Energy Board in its Decision related to Hydro Ottawa's 2010 Rates (EB-2009-0231). This applies to both the Distribution Capital Expenditures shown in this Exhibit and the General Plant Capital Expenditures shown in Exhibit B5-3-2 (Updated).



1

Table 1 – Capital Expenditures, 2011 Bridge Year

Board Groupings	2011 \$000
Land and Buildings	\$3,987
TS Primary Above 50 kV	9,504
DS	11,487
Poles, Wires	35,293
Line Transformers	8,480
Services and Meters	12,406
General Plant	1,678
Equipment	3,895
IT Assets	11,077
Other Distribution Assets	2,062
Gross TOTAL	\$99,869
Capital Contributions	(\$17,695)
Net TOTAL	\$82,174

2

3 Hydro Ottawa plans and budgets work by program and project; therefore, expenditures
 4 will be explained in terms of these programs/projects. Table 2 shows the total
 5 sustainment capital project expenditures and Table 3 shows the distribution
 6 programs/projects with expenditures that exceed the materiality limit of \$750k, and those
 7 that must be shown to avoid significant components of the capital budget in the
 8 miscellaneous category.

9

10



1 **2.0 DISTRIBUTION CAPITAL EXPENDITURES, SUSTAINMENT**

2

3 **Table 2 – Distribution Expenditures, Sustainment by Capital Program**

	Capital Program	2011 \$000
2.1	Distribution Asset	\$17,851
2.2	Distribution Enhancement	8,043
2.3	Facilities Programs – Stations	699
2.4	Stations Asset	5,600
2.5	Stations Capacity	16,548
2.6	Stations Enhancement	1,493
2.7	System Ops. Automation	949
2.8	Miscellaneous Programs	1,009
	TOTAL	\$52,192

4



1 **Table 3 – Distribution Expenditures, Sustainment by Capital and Budget Program**

	Capital Program	Budget Program	2011 \$000
2.1.1	Distribution Asset	Cable Replacement EOL	\$2,746
2.1.2		Civil Rehabilitation Program	413
2.1.3		Distribution Transformer Replacement	1,635
2.1.4		Pole Replacement	6,678
2.1.5		Plant Failure Capital	2,458
2.1.6		Switchgear New and Rehab	1,402
2.1.7		Elbow and Insert Replacement	1,466
2.2.1	Distribution Enhancement	Line Extensions	4,802
2.2.2		System Voltage Conversion	1,249
2.3	Facility Programs - Stations	Facility Programs - Stations	699
2.4.1	Stations Asset	Stations Relay Replacement	34
2.4.1		Stations Switchgear Replacement	2,392
2.4.2		Stations Transformer Replacement	2,652
2.5	Stations Capacity	Stations New Capacity	16,548
2.6	Stations Enhancement	Stations Enhancements	1,493
2.7	System Ops Automation	SCADA Upgrades	872
2.8	Miscellaneous		4,653
TOTAL			\$52,192

2

3 **2.1 Distribution Asset**

4

5 Distribution Asset replacement expenditures continue in 2011 to maintain system
 6 operability, safety and reliability. Material budget programs for individual asset classes
 7 are outlined below.

8

9 The methodology for developing the distribution asset expenditures was based on the
 10 requirements identified in the 2010 Asset Management Plan ("2010 AMP"), unless
 11 specifically indicated otherwise.

12



1 2.1.1 Cable Replacement

2
3 Potential projects were identified based on the total number of customer-hours of
4 interruption due to cable failures or cable constraints such as cable size. The
5 replacement projects were then subdivided in phases, depending on the size of the
6 replacement, and prioritized by replacing the highest fault level section of the identified
7 circuit first.

8
9 One project, the Campeau Drive Trunk Cable Replacement, exceeds the materiality
10 threshold in 2011 and accounts for the majority of the expenditures at a budget amount
11 of \$1.1M. This project was prioritized due to capacity constraints on an undersized trunk
12 feeder cable.

13
14 The Campeau Drive Cable Replacement, originally identified in 2008, includes the
15 replacement of old 15 kV #2/0 cables with new, higher capacity 15 kV 500mcm cables.
16 The work will occur in conjunction with road work being completed by the City of Ottawa
17 ("the City").

18
19 2.1.2 Civil Rehabilitation

20
21 The Civil Rehabilitation program consists of the replacement or the refurbishment of
22 underground concrete civil structures such as duct banks, sidewalk vaults and
23 underground chambers. Asset data is gathered through an ongoing inspection program,
24 which results in a condition rating for each asset. Refurbishments and replacements are
25 prioritized based on risk-consequence analysis, and are coordinated with third party
26 construction where practical to avoid reinstatement costs. Expenditures in 2011 are for
27 the refurbishment of 17 underground chambers including roof re-builds or full chamber
28 re-builds, in and around the downtown core of Ottawa.



1 2.1.3 Distribution Transformer Replacement

2
3 The Distribution Transformer Replacement program includes the unplanned and planned
4 replacement of distribution transformers. Development of this program was largely
5 driven by Regulation SOR/2008-273, which sets specific deadlines for ending the use of
6 Polychlorinated Biphenyls ("PCBs") in concentrations at or above 50 mg/kg; eliminating
7 all PCBs and equipment containing PCBs currently in storage and limiting the period of
8 time PCBs can be stored before being destroyed.

9
10 Hydro Ottawa has obtained an extension from 2009 to 2014 from Environment Canada
11 for the replacement of 63 transformers contained in 36 indoor customer vaults. A
12 condition of the extension is that each location is inspected monthly. To limit the
13 inspection costs, all 63 transformers were replaced in 2010. Remaining vault
14 transformers with PCB concentrations between 50 and 500 mg/kg must be replaced by
15 2025. The 2011 replacement plan consists of 31 vaults, with the program scheduled to
16 be complete by the end of 2014.

17
18 Due to the technical requirement to match electrical characteristics of single phase
19 transformers forming a three-phase bank, the replacement of only the transformers
20 containing PCBs may not be possible. If additional transformers must be replaced to
21 maintain balanced three-phase configurations, it will be determined as part of the
22 individual vault sites project management.

23
24 Pole mounted transformers, and additional customer vault transformers, also require
25 replacement due to the regulation, by later dates.

26
27 The replacement of seven sidewalk transformer vaults is also scheduled for 2011. The
28 oil filled transformers were selected based on age and condition, and will be replaced
29 with solid dielectric models, eliminating environmental concerns.



2.1.4 Pole Replacement Program

Poles were identified for replacement in 2011 by evaluating reports from field inspections and past pole condition survey results. Projects were ranked based on the density of end-of-life poles in a given area and the probability and consequence of failure. In 2011, 295 poles are planned to be replaced due to end-of-life.

An additional 108 poles will be replaced under the pole replacement program as part of the Kilborn voltage conversion project (section 2.2.2).

2.1.5 Plant Failure Capital

Plant Failure Capital expenditures are budgeted for the replacement of failed distribution equipment, exclusive of substations. Hydro Ottawa endeavours to limit the amount of Plant Failure incidents and expenditures through asset condition assessment and planned replacement; however, it is not cost effective to attempt to eliminate all plant failures. The replacement of some equipment classes is planned to be completed at the time of asset failure. Budgeted 2011 expenditures were based on historic levels. Plant failure that occurs within substations is budgeted for separately in the budget program Stations Plant Failure Capital, and is not expected to be above the materiality threshold in 2011.

2.1.6 Switchgear New and Rehabilitation

This program is for the planned replacement of underground switchgear. The 2011 expenditures focus on two equipment types, primary pedestals and live-front air insulated switchgear.

Primary pedestals are intended to be temporary equipment used during the construction of multi-phase residential subdivisions. The pedestals are used to temporarily house the primary cables during early phases of development, with the plan that the subsequent



1 phases would connect the cables into the completion of a loop. In some cases the
2 subdivisions have not been completed, and there is no expectation of near future
3 completion. The temporary pedestals have therefore, by default, become a permanent
4 piece of equipment and their condition has degraded. Given many of these are installed
5 in residential lots; they have become a safety hazard. Removing these pedestals will
6 improve safety and reliability of the impacted circuits by removing non-vented elbows
7 from the system and adding flexibility through the addition of switchgear. Fifteen
8 pedestals are scheduled for replacement in 2011.

10 Switchgear replacement includes the replacement of existing live front switchgear with
11 dead-front switchgear. Five switchgear units have been identified for 2011.

13 2.1.7 Elbow and Insert Replacement

15 Elbow and Insert Replacement continues in 2011. The planned projects are created on
16 the basis of improving system operability throughout the service area, reducing health
17 and safety risks to workers as well as reducing outage times by allowing for more local
18 isolations of equipment. The existing elbows and inserts are a non-vented type, thus
19 preventing local isolation of various pieces of the distribution system due to the potential
20 safety risk when operating. With the installation of vented elbow and inserts, local
21 isolation becomes possible thus achieving the desired results.

23 **2.2 Distribution Enhancements**

25 Ongoing Distribution Enhancement expenditures are planned for 2011 to enhance the
26 operability, safety and reliability of the distribution system. Distribution enhancements
27 requiring material expenditures include Line Extensions and System Voltage
28 Conversion, as outlined in the following sections.



2.2.1 Line Extensions

Line Extensions are constructed for the purpose of load transfer capability, reliability improvements and power quality improvements. A distribution system study identifies and prioritizes these projects. Three projects in 2011 exceed the materiality limit.

2.2.1.1 Ellwood Egress

The new Ellwood MTS was constructed to alleviate the capacity issues with the 13.2 kV system in the east-end of Ottawa, and was energized in 2010. As part of the integration of the new station into the distribution system, ten feeders will be transferred from Albion TS to Ellwood TS.

2.2.1.2 Fallowfield F3

The Fallowfield F3 project consists of a circuit extension from the Fallowfield station egress to Cambrian Road, to supply the load south of the Jock River in south Nepean. This project is intended to be run in parallel with both Fallowfield F3 Egress and Cambrian Road Tie to enable servicing of the intended load.

2.2.1.3 Cambrian Road Tie

Currently, the entire 28 kV load south of the Jock River is supplied by a single radial circuit, Fallowfield 606F2. The Circuit 606F2 has been one of Hydro Ottawa's worst performing feeders due to high circuit loading and high exposure due to the length of the line. This project is part of a group of three to improve the reliability of this feeder and reduce circuit loading.

2.2.2 System Voltage Conversion

System Voltage Conversion projects involve the retirement of a lower voltage substation



1 or circuit, and the transfer of customer supply to another substation or circuit operating at
2 a higher voltage. No projects above the materiality threshold have been identified for
3 2011.

4
5 Expenditures are due to the following Voltage Conversion Projects;

- 6 • Uplands 8 kV to 28 kV,
- 7 • Kilborn 4 kV to 13 kV,
- 8 • Woodroffe/Prince of Wales 8 kV to 28 kV, and
- 9 • Greenbank Road 8 kV to 28 kV

10 11 **2.3 Facilities Programs – Stations**

12
13 Facilities Programs – Stations consists of ongoing capital expenditures for stations
14 buildings. This program ensures station buildings are able to perform for years to come.
15 The main expenditures include roof and window replacements at various stations as well
16 as the installation of energy efficient equipment such as low energy lighting.

17 18 **2.4 Stations Assets**

19
20 Stations Asset replacement expenditures continue to ensure operability, safety and
21 reliability of substations. Ongoing equipment testing and monitoring of equipment
22 condition is used to identify priority projects.

23
24 Where appropriate, a cost comparison of a station retirement and area voltage
25 conversion is compared to the cost of asset replacement to determine the most
26 appropriate course of action.

27
28 Stations assets budget program expenditures for 2011 include stations plant failure
29 capital, as well as relay, switchgear and transformer replacement. Only the planned
30 asset replacement programs that are above the materiality threshold are explained
31 below.



1 2.4.1 Stations Switchgear and Station Relay Replacement

2
3 Station Switchgear and Relay Replacement continue per the recommendations in the
4 2005 Asset Management Plan ("2005 AMP") and supported by the 2010 AMP, typically
5 as a combined program. The criterion for replacement is based on age and condition.
6 The 13.2 kV to 4.16 kV Eastview substation was built in 1956. A maintenance program
7 was completed at this station in 1997 with the intention of extending the useful life of the
8 station by approximately 10 years. The switchgear and relay replacement project began
9 in 2009 and work continues into 2011. The primary switchgear is being replaced with
10 new walk-in metal clad switchgear. All electromechanical relays are being replaced with
11 microprocessor based relays, the current Hydro Ottawa standard.
12

13 2.4.2 Station Transformer Replacement

14
15 Station Transformer Replacement continues as per the 2010 AMP. The criterion for
16 replacement is based on age and condition. Two projects have been identified for 2011.
17

18 2.4.2.1 44 kV to 8 kV Barrhaven T1 and T2

19
20 This project involves the replacement of the 44 kV to 8.32 kV T1 and T2 transformers at
21 the Barrhaven substation. The scope includes new oil containment complete with
22 supporting pad, new duct systems, new primary and secondary cables, update of the
23 ground grid, update of the SCADA displays and cables, system neutral, station services
24 and new dissolved gas analysis ("DGA") online monitor.
25

26 The existing transformers are reaching end-of-life, DGA and oil analysis indicate arcing
27 in the oil as well as overheating and degradation of the paper insulation. Heavy loading
28 of both transformers has contributed to overheating and degradation of the paper
29 insulation.
30
31



1 2.4.2.2 13 kV to 4 kV Clyde T1, T2 and T3

2
3 This project is for the replacement of all three 13 kV to 4 kV transformers at the Clyde
4 substation. Recent testing and inspection have shown that the transformers have
5 reached end-of-life. Included in the expenditures are the replacement of the existing
6 foundations, installation of an oil spill prevention system, new primary and secondary
7 cables and an update to the ground grid.

8
9 **2.5 Stations Capacity**

10
11 Stations Capacity involves the installation of new station capacity as identified by system
12 planning analysis. The four Stations Capacity projects with expenditures exceeding the
13 materiality limit are Janet King, Beacon Hill, Fallowfield and Terry Fox.

14
15 2.5.1 Janet King

16
17 To resolve the immediate supply capacity constraints in the west end of the City, Hydro
18 Ottawa is proceeding with the temporary installation of a 44 kV to 27.6 kV transformer at
19 Janet King DS. The additional 27.6 kV capacity will be utilized until the new Terry Fox
20 MTS is commissioned, as described in section 2.5.3. The new transformer will supply
21 two 28 kV circuits which will backup and supply load presently supplied from, Alexander
22 DS. Final construction, as well as receipt of the new transformer, will occur in 2011.

23
24 2.5.2 Beacon Hill

25
26 In March 2009 the Beacon Hill Substation was destroyed in a fire. A temporary
27 substation was constructed to supply the customers fed from the destroyed substation
28 while the design and construction of a new substation is implemented. Work in 2010
29 consisted of design and equipment procurement, with completion of design and
30 construction taking place in 2011. The project is scheduled to be completed in 2011.



2.5.3 Terry Fox

The Bridlewood, Kanata and Alexander substations supply more than 90 percent of the west portion of Ottawa at 27.6 kV. This area has seen continued development and load growth and is forecasted to experience a capacity shortfall beginning in 2011. A project to construct a new 230 kV to 27 kV Terry Fox Substation, located in south Kanata, was started in 2009. The 2011 expenditures consist of items related to procurement of equipment and the start of construction with a completion date scheduled for 2013. Refer to Exhibit B5-4-1, Section 2.5.1, for additional details on this project.

To meet the current short term capacity issues, temporary capacity is being installed at the Janet King Substation, as described in section 2.5.1.

2.5.4 Fallowfield

There has been significant growth in the demand in the southern suburban areas of Ottawa, particularly in the Barrhaven area. Over the past seven years this load has grown at 7 percent per year and is expected to continue at this pace for the foreseeable future.

Barrhaven area demand is expected to exceed the supply capacity in 2019. The load in the area already exceeds the supply capacity under single transformer loss contingency.

With the addition of a second 115 kV to 27 kV transformer at the newly acquired Fallowfield substation, the transformation contingency capacity for the area will no longer be in a deficit. The 2011 expenditures consist of equipment procurement and construction activities. Project completion is planned by the end of 2011.

The following options were considered to address the forecasted capacity shortfall:

- Option 1: Additional Transformation at Uplands
- Option 2: New Substation
- Option 3: Additional Transformation at Fallowfield



1 Option 1: Additional Transformation at Uplands

2
3 This option was originally planned to start construction in 2008 and was described in the
4 2008 EDR Application as “South Nepean and South Gloucester 27.6 kV Area”. The
5 option would have increased capacity at Uplands Substation, allowing for load to be
6 transferred from Limebank Substation to Uplands Substation, resulting in the Limebank
7 Substation supplying increased capacity on both sides of the Rideau River via a second
8 crossing at Earl Armstrong. Although this was a viable and cost effective option, it did
9 include the challenge of transferring load a distance and over the Rideau River, which
10 has limited capacity crossing it until the Earl Armstrong Bridge is constructed.

11
12 With the pending purchase of the Fallowfield substation this project was cancelled
13 because the preferred technical solution was to add a second transformer to the
14 Fallowfield substation as outlined in Option 3, below.

15
16 Option 2: New Substation

17
18 This option was considered to address the capacity shortfall. Construction of a new
19 substation would involve land purchase, environmental assessment, new transmission
20 connection and new station egress construction. This option was not selected as the
21 less costly option of installing additional capacity within an existing substation became a
22 viable solution upon the purchase of the Fallowfield Substation.

23
24 Option 3: Additional Transformation at Fallowfield

25
26 During 2008 Hydro Ottawa determined it would be able to purchase Richmond South
27 and Fallowfield Substations from Hydro One. The purchase of these substations
28 included the land and the substation equipment, allowing Hydro Ottawa to supply
29 customers in South Nepean through local capacity increases at the Fallowfield
30 Substation, rather than from a distance across the Rideau River.



1 The addition of a second transformer at Fallowfield Station was selected as the preferred
2 solution. This option is the least complicated and least costly solution because:

- 3 • Hydro Ottawa owns the land, which is appropriately zoned for the use,
- 4 • There is sufficient space within the land parcel for the second transformer,
- 5 • Hydro One transmission is already in place, and
- 6 • The additional capacity is located near the load growth.

8 **2.6 Stations Enhancements**

9
10 Stations Enhancement projects include capital repairs and refurbishment of existing
11 stations assets for the purposes of extending the life of the assets. None of the
12 individual projects in 2011 exceed the materiality threshold. Projects continuing in 2011
13 include items such as transformer cooling fan installations, ground grid upgrades,
14 porcelain switch replacement, transformer neutral relocations and stations battery
15 replacements.

17 **2.7 System Ops Automation, SCADA Upgrades**

18
19 SCADA upgrade expenditures in 2011 include the continued integration of a software
20 package that mirrors the existing SCADA system and allows for simulation of past
21 events, for the purposes of determining alternate solutions for future use when operating
22 the distribution system. Also included in the expenditures are updates to tools for radio
23 communication diagnostics and power quality diagnostics. Lastly a portion of the
24 expenditures is dedicated to communication encryption for the SCADA system.

26 **2.8 Miscellaneous Programs**

27
28 The sustainment budget consists of the aforementioned material programs, as well as a
29 number of programs with budgeted expenditures below the materiality threshold. The
30 budget for the miscellaneous programs is shown here as a sum of the individual
31 budgets.



In 2011 the smaller budget programs consist of;

- System Reliability,
- Distribution Minor Enhancements,
- Distribution Automation
- Insulator Replacement Program,
- O/H Equipment New and Rehabilitation,
- Distribution Plant Miscellaneous,
- Stations Plant Failure Capital, and
- SCADA - RTU Additions.

3.0 DISTRIBUTION CAPITAL EXPENDITURES, DEMAND

Table 4 – Distribution Expenditures, Demand by Capital and Budget Program

	Capital Program	Budget Program	2011 \$000
3.1	Commercial	New Commercial Development	\$6,841
3.2	Damage To Plant	Damage to Plant	867
3.3	Infill & Upgrade	Infill Service	3,121
3.4	Metering	Smart Metering	3,445
3.5		Suite Metering	498
3.6	Plant Relocation	Plant Relocation & Upgrade	5,552
3.7	Residential	Residential Subdivision	6,636
3.8	System Expansion	System Expansion Demand	3,403
3.9		Long Term Load Transfers	1,141
3.10	Miscellaneous		220
TOTAL			\$31,724

3.1 New Commercial Development

The New Commercial Development program includes new development connections greater than 600 V primary which are not “Infill and Upgrade”. Drivers for commercial



development include the state of the local economy, commercial vacancy rates, Federal and Provincial government construction activity.

The 2010 new commercial development expenditures were higher than forecasted based on the 2009 Site Plan circulation levels, as a result of specific projects requiring greater expenditures on the part of Hydro Ottawa. Based on the site plan proposals discussed below, forecasted commercial development expenditures for 2011 are expected to be slightly less than that of 2010.

Hydro Ottawa tracks *Planning Act* circulations by number and estimated load for circuit load planning. The number and size of Site Plan Proposals are indicators for capital expenditures for future years in Infill and Upgrades and New Commercial construction. Proposals may be constructed in the year they are circulated or in subsequent years, if approved by the City of Ottawa (the "City"). Consequently, Hydro Ottawa expects to see only a portion of the circulated proposals to proceed in subsequent years.

Table 5 - Site Plan Proposals

Site Plan Proposals	Number of Circulations				Estimated Load (kW)			
	2007	2008	2009	2010	2007	2008	2009	2010
Q1 & Q2	93	102	86	110	18,260	23,112	22,650	15,953
Q3 & Q4	102	100	79	70	27,566	31,685	27,363	21,878
Total	195	202	165	180	45,826	54,797	50,013	37,831

Site Plan Proposal circulation levels in 2008 were higher than those in 2007. The circulation levels indicated that although construction may have slowed in recent years, the development community remained strong and anticipated an improvement in the economy. 2010 circulation numbers increased towards numbers seen in 2007 and 2008.

3.2 Damage to Plant

The Damage to Plant budget for 2011 is based on historical spending in this category.



3.3 Infill Service

The City's *Official Plan* encourages urban intensification. The focus on intensification is expected to increase the amount of urban infill projects.

Infill Service development in 2011 is expected to increase marginally over historical levels.

3.4 Smart Metering

Ongoing expenditures occur in metering for items such as the installation of remote disconnected meters and meter re-verification.

Smart Meter related expenditures are being captured in a variance account for 2011. For more information see Exhibit I2-1-1.

3.5 Suite Metering

Hydro Ottawa has been offering a new metering technology for its load customers since 2010. When new buildings with multiple customer units are constructed, several metering technology options are available. The options are to install conventional meter bases on individual units with Smart Meters, to bulk meter, to bulk meter and seek a sub metering contractor, or where Hydro Ottawa's conditions are met, to install suite metering. Hydro Ottawa's suite metering option consists of multiple customer metering systems, as defined by Measurement Canada, and associated communications equipment required by Hydro Ottawa to remotely interrogate the meters. A total of 173 new units were metered with this technology in 2010. There is developer interest and anticipated growth in this area for 2011 and beyond.

Condominium corporations and rental units are also able to retrofit their Hydro Ottawa metering with the suite metering offering, where conditions are met.



3.6 Plant Relocation and Upgrade

The City's emphasis on intensification in the *Official Plan* has resulted in an increased number of Development Review Circulations containing proposed structures conflicting with Hydro Ottawa equipment locations and clearance standards. The proportion of private developments requesting plant relocations is expected to increase to accommodate urban intensification based construction.

The City received infrastructure stimulus funding in 2009 and 2010, and consequently City driven "plant relocation" projects increased during 2009 and 2010, due to the large number of road-work projects undertaken by the City. The forecasted 2011 expenditures are expected to decrease to \$5.5M from the 2010 level of \$10M as the number of road-work projects being undertaken by the City has dropped.

3.7 Residential Subdivision

The Residential Subdivision program includes trunk servicing the development of new residential and mixed use subdivisions, and the connection of residential units within these subdivisions.

Hydro Ottawa tracks *Planning Act* circulations by number and an estimated load. The number and size of Plan of Subdivision Proposals are indicators for capital expenditures in residential construction in future years. Proposals may be constructed in the year they are circulated or in subsequent years, if approved by the City. Consequently, Hydro Ottawa expects to see only a portion of the circulated proposals to proceed in subsequent years.



Table 6 - Plan of Subdivision

Plan of Subdivision Proposals	Number of Circulations					Estimated Load (kW)			
	2007	2008	2009	2010		2007	2008	2009	2010
Q1 & Q2	10	13	4	13		5,379	6,874	828	9,673
Q3 & Q4	17	4	3	3		11,687	3,229	3,389	1,183
Total	27	17	7	16		17,066	10,103	4,217	10,856

As shown in Table 6, the number of Plan of Subdivision Proposals and the associated load significantly dropped between 2007 and 2009, with increases in 2010. Residential construction does continue; however, developers are continuing to work with land previously approved for development, and consequently do not have a need to plan additional development in light of declining sales.

The new housing starts as forecasted by Canada Mortgage and Housing Corporation¹ shows nearly the same number of new residential starts in 2011 as was forecasted for 2010, which directly correlates to the slightly lower expenditures in 2011.

3.8 System Expansion

Expenditures for the System Expansion program are based on historic values. These projects are often identified during the budget year the project occurs, in order to support residential and commercial development.

3.9 Long Term Load Transfers

This project item is driven by an OEB regulatory requirement to eliminate Long Term Load Transfer ("LTLT") by the extended deadline of June 30, 2014. Hydro Ottawa has been diligently reclaiming its customers in the most economic manner possible since filing its original plan with the Ontario Energy Board on December 31, 2007, and the subsequent update on November 30, 2010. Initially, Hydro Ottawa had 249 LTLT customers. Of the 249 customers, 41 customers were transferred to Hydro Ottawa's

¹ Canada House and Mortgage Corporation, Housing Market Outlook Ottawa, Spring 2010



1 distribution system leaving 208 to be recovered. An additional 44 customers were
2 connected to existing LTLT arrangements, bringing the total LTLT customers to 252, as
3 of September 30, 2010. The remaining number of customers is forecasted to be 76 by
4 the end of 2011, 32 by the end of 2012, 18 by the end of 2013 and zero by June 30th
5 2014.

6 7 **3.10 Miscellaneous Programs**

8
9 The Demand budget consists of the aforementioned material programs, as well as a
10 number of programs below the materiality threshold. The budget for the miscellaneous
11 programs is shown here as a sum of the individual budgets. In 2011, these smaller
12 demand programs consist of:

- 13 • Wholesale Meter Upgrade Program, and
- 14 • Embedded Generation Projects.

15 16 17 **4.0 DISTRIBUTION CAPITAL EXPENDITURES, CAPITAL CONTRIBUTIONS**

18
19 **Table 7 – Distribution Expenditures, Demand Capital Contributions**

	Budget Program	2011 \$000
4.0	New Commercial Development	(\$6,840)
4.0	Damage to Plant	(447)
4.0	Infill Service	(1,411)
4.0	Plant Relocation & Upgrade	(2,765)
4.0	Residential Subdivision	(5,087)
4.0	Embedded Generation Projects	(63)
4.0	System Expansion Demand	(1,082)
4.0	TOTAL	(\$17,695)

20
21 Capital contributions were budgeted based on historic percentages of contributions in
22 each budget program.



1 **Table 8 – Demand Capital Contributions as Percentage of Capital Expenditures**

Budget Program	2011 Contribution (%)
New Commercial Development	100
Damage to Plant	52
Infill Service	45
Plant Relocation and Upgrade	50
Residential Subdivision	77
Embedded Generation Projects	100
System Expansion Demand	32

2



GENERAL PLANT CAPITAL EXPENDITURES, 2011 BRIDGE YEAR

1.0 INTRODUCTION

This Exhibit provides general plant capital expenditures forecast for the Bridge Year. Justifications for expenditures that exceed the materiality limit of \$750k are discussed in the following sections. These expenditures are included in the Total Capital Expenditures shown in Table 1 of Exhibit B5-3-1 (Updated).

Table 1 lists programs/projects that exceed the materiality limit of \$750k and those that must be shown to avoid significant components of the capital budget in the miscellaneous category. These programs and projects are explained in Section 2.0 of this evidence and the reference numbers in Table 1 correspond to the subsection numbers under which the applicable explanations can be found. All expenditures are shown without contributed capital.

Table 1 – General Plant Expenditures

Section	Budget Program	2011 \$000
2.1	Buildings - Facilities	\$1,682
2.2	CIS Enhancements	4,957
2.3	Environmental Sustainability Strategy	538
2.4	Fleet Replacement	1,854
2.5	Information Service and Technology	3,785
2.6	Miscellaneous	3,137
TOTAL		\$15,953



2.0 GENERAL PLANT CAPITAL EXPENDITURES

2.1 Buildings Facilities

Hydro Ottawa Limited ("Hydro Ottawa") operates five work centres; Albion, Bank, Carling, Merivale and Maplegrove. The work centres contain a mix of administrative offices, warehouses, vehicle bays, construction offices, control rooms, and related functions.

Ongoing maintenance and capital investments have been reduced for 2011 in consideration of the Facilities Strategy (Exhibit B1-2-4) but some expenditures are required to maintain the existing worksites as suitable, safe places of employment. Capital expenditures are planned in 2011 to accommodate additional staff within the existing facilities and to address facilities condition requirements as they arise.

Expenditures to implement the Facilities Strategy in 2011 are for the services of the project management firm retained early in the year, which is discussed in Exhibit B1-2-4.

2.2 Customer Information System ("CIS") Enhancements

CIS Enhancements are undertaken on an annual basis to facilitate compliance with new regulatory requirements and to improve business efficiencies. Expenditures in 2011 primarily arise from the CIS Transition Project described in Exhibit B1-2-6.

Other efforts in 2011 will be prudently assessed given the context of the CIS Transition Project. Planned enhancements to the CIS system in 2011 include changes required to meet Code amendments arising from the Board's initiatives regarding issues associated with the provision of service and application of charges by electricity distributors (EB-2007-0722), MDM/R version updates and changes to Measurement Canada Requirements.



2.3 Environmental Sustainability Strategy

The goals of Hydro Ottawa's Environmental Sustainment Strategy are to reduce environmental impact and improve environmental performance. Refer to Exhibit B1-2-7 for information regarding the Environmental Sustainability Strategy and related capital expenditures.

2.4 Fleet Replacement

Hydro Ottawa continues to invest in its fleet in 2011 to meet operational requirements through replacements and refurbishments. Expenditures for 2011 support the Fleet Strategy in Exhibit B1-2-5, and are shown in Table 2 below. The numbers in parentheses indicate additional vehicles, whereas other numbers indicate replacements.

Table 2 – 2011 Fleet Purchases

Unit Type	2011 Budget
Cars	3
Bucket trucks	1
Stake trucks/Flatbed trucks	0
Radial Boom Derricks	1
Knuckle boom trucks	1
Compact pickup trucks	1
Full size pickup trucks	1
Full size cargo vans	4
Compact vans	0
Step Vans/Cube vans	1
Forklifts	0
Tension machines	0
Trailers	5
Total	18



1 Additional capital expenditures will be undertaken for environmental initiatives as part of
2 the Environmental Sustainability Strategy described in Exhibit B1-2-7.

3 4 **2.5 Information Service and Technology**

5
6 Hydro Ottawa will continue to maintain and improve system security, redundancy,
7 reliability, availability, and lifecycle management of IT equipment and related services.
8 Acquisition of software, hardware, systems and services will be made to support the
9 ongoing demands of the business. Exhibit B1-2-3 provides additional information on
10 Hydro Ottawa's 2011 expenditures in this regard.

11 12 **2.6 Miscellaneous**

13
14 The total general plant budget consists of the aforementioned material programs, as well
15 as programs below the materiality threshold. The 2011 budget for the programs below
16 the materiality threshold is summarized in the miscellaneous line and consists of the
17 following:

- 18 • Adaptive Streetlighting
- 19 • Customer Service Strategy Plan
- 20 • Electronic Collection Field Activities,
- 21 • Furniture & Equipment,
- 22 • GIS/OMS/CIS/IVR Integration
- 23 • GRM System Enhancements
- 24 • New PC & Peripheral
- 25 • Outbound Calling Auto-Dialer,
- 26 • PC/Peripheral Replacement,
- 27 • Tools Replacement Budget, and
- 28 • Website Enhancements.



DISTRIBUTION CAPITAL EXPENDITURE,
2009 through 2012

1.0 INTRODUCTION

This Exhibit provides a summary of total capital expenditures, distribution and general plant for the period from 2009 through 2012. Discussions on yearly variances of distribution capital expenditures are included in the sections contained in this Exhibit. Variances for general plant capital expenditures are discussed in Exhibit B5-5-2 (Updated).

Table 1 provides details of capital expenditures for the Test Year in the groupings provided in the Ontario Energy Board 2006 Electricity Distribution Rate Model.

Table 1 – Capital Expenditures, 2009 through 2012

Board Groupings	2009 \$0	2009 Transfers \$0	2009 Restated	2010 \$0	2011 \$0	2012 \$0
Land & Buildings	\$5,726		\$5,726	\$3,958	\$3,987	\$11,622
TS Primary Above 50 kV	10,071	1,517	11,588	12,017	9,504	3,024
DS	6,444	3,616	10,060	9,626	11,487	15,628
Poles and Wires	25,405		25,405	29,859	35,293	38,965
Transformers	8,431		8,431	6,323	8,480	9,051
Services and Meters	16,100	(5,133)	10,967	11,998	12,406	11,310
General Plant	1,366		1,366	347	1,678	759
Equipment	2,243		2,243	2,479	3,895	3,643
IT Assets	4,827		4,827	7,201	11,077	13,901
Other Distribution Assets	979		979	618	2,062	1,896
Gross TOTAL	\$81,592		\$81,592	\$84,426	\$99,869	\$109,800
Contributed Capital	(20,911)		(20,911)	(20,944)	(\$17,695)	(19,223)
Net TOTAL	\$60,681	\$0	\$60,681	\$63,481	\$82,174	\$90,577



1.1 Total Capital Expenditures Overview

The final stages of the Smart Meter program have resulted in decreased expenditures for Services and Meters.

Increased expenditures in 2010 were due to the JD Edwards upgrade project (IT Assets) and Stations New Capacity projects (TS Primary Above 50 kV and DS).

Expenditures increase in 2011 due to the ~~CIS Transition Project (IT Assets)~~, and increased distribution Asset Replacement (Poles, Wires) throughout the distribution system.

Expenditures increase in 2012 with the implementation of the Facilities Strategy (Land and Buildings), as well as an increase in distribution Asset Replacement (Poles, Wires). Increased expenditures in DS are the result of station transformer replacements as well as switchgear replacements. The increasing expenditures in DS are offset by the reduction in expenditures in TS Primary Above 50 kV, as Hydro Ottawa's combined investment in Stations New Capacity and Stations Asset replacement programs remain at 2011 levels. Also causing an increase to expenditures in 2012 is the CIS Transition Project (IT Assets).

1.2 Variance Explanations

Hydro Ottawa Limited ("Hydro Ottawa") plans and budgets work by program and project; therefore, the above variances will be explained in terms of these programs/projects. The following tables list the distribution plant capital expenditures for the period 2009 through 2012. Only those programs that have a yearly variance that exceeds Hydro Ottawa's calculated materiality limit of \$750k are discussed in this Exhibit.



2.0 SUSTAINMENT – CAPITAL PROGRAMS

Table 2 - Distribution Capital Program Expenditures, Sustainment

Section	Capital Program	2009 Actual \$000	2010 Actual \$000	2011 Budget \$000	2012 Budget \$000
2.1	Distribution Asset	\$12,184	\$9,878	\$17,851	\$17,411
2.2	Distribution Enhancement	4,079	3,943	8,043	8,721
2.3	Stations Asset	5,909	5,976	5,600	8,628
2.4	Stations Capacity	13,592	18,727	16,548	13,103
2.5	Stations Enhancement	1,818	1,987	1,493	3,046
2.6	Distribution Automation	216	237	738	1,509
2.7	Miscellaneous	668	140	1919	2019
TOTAL		\$38,465	\$40,888	\$52,192	\$54,437

2.1 Distribution Asset

Hydro Ottawa revised the asset management plan in 2010 resulting in the creation of the Hydro Ottawa 2010 Asset Management Plan (“2010 AMP”) followed by the creating of the Hydro Ottawa 2011 Asset Management Plan (“2011 AMP”) (Exhibit B6-1-1). Using updated information, the 2010 AMP recommended replacement rates for distribution assets, which has resulted in increased spending for distribution asset expenditures in 2011. The 2011 AMP supports the increased distribution asset expenditures identified in the 2010 AMP.

2.2 Distribution Enhancements

Increased Distribution Enhancement expenditures from 2009 through 2012 are primarily due to increased expenditures in the line extensions budget program (section 3.3). Expenditures in this Capital Program are for the purpose of load transfer capability, improved reliability and power quality.



2.3 Stations Asset

Stations Asset replacement expenditures decrease over the 2009 through 2011 period, followed by an increase in 2012. Yearly expenditure variances are expected in this category due to discrete nature of the large projects and timing of expenses throughout the project duration. Stations Asset replacement expenditures consist largely of transformer, switchgear and relay replacements. These multi-year projects require preconstruction engineering, design and equipment procurement, which resulted in increases year over year until the initial projects were well underway. Stations Switchgear and Stations Relay Replacement projects currently underway will be near completion in 2011 (section 3.4), decreasing expenditures in 2011. With new projects starting in 2011, continuing into 2012 as well as new projects in 2012, specifically in transformer replacement, the 2012 expenditures will increase.

The major driver for this program is equipment age and condition.

2.4 Stations Capacity

Stations Capacity expenditures are typically for the construction of new substations, which are relatively large, multi-year projects. Drivers for the Stations New Capacity program include load growth, and the geographic location of the load growth relative to available local system capacity.

Yearly variations in expenditures are expected due to the large, discrete nature of the projects. Uncontrollable delays in environmental assessment approvals, land purchases and equipment delivery can impact overall construction schedules and timing of expenditures.

Expenditures in 2009 included the start of multi-year construction of the new Terry Fox Substation as well as the acquisition of the Fallowfield Substation and Richmond North



1 Substation. These projects will address capacity and reliability requirements in south
2 Nepean and south Kanata

3
4 Expenditures in 2010 were the result of various projects taking place simultaneously to
5 meet the capacity needs throughout the City of Ottawa (the "City"). The projects
6 included:

- 7 • the completion of the Ellwood Station as planned to meet the capacity needs in
8 the south-east area of the City,
- 9 • the start of a multi-year project at the Fallowfield Substation to meet the capacity
10 needs in the South Nepean area,
- 11 • the continued work on the new Terry Fox Station which will supply the south west
12 portion of the city in 2013,
- 13 • the start of the Beacon Hill Substation re-build as a result of the fire in 2009, and
14 • the new 44 kV to 27.6 kV capacity at the Janet King Station to supply the south
15 west portion of the City temporarily while the new Terry Fox Station is being
16 built.

17
18 Also impacting the Stations Capacity budget in 2010 was the Connection Cost Recovery
19 Agreement true up payment to Hydro One for transmission system work completed in
20 2005.

21
22 Expenditures in 2011 and 2012 are for the continuation of multiyear projects such as
23 Fallowfield, Beacon Hill and Terry Fox, and new projects to address capacity needs,
24 such as those at Hinchey, Lisgar, Limebank, Casselman and Marchwood substations.

25 26 **2.5 Stations Enhancements**

27
28 Stations Enhancement projects include capital repairs and refurbishment of existing
29 stations assets for the purposes of extending the life of the assets. Stations
30 enhancement projects include cable replacement, reclose blocking, transformer oil



1 refurbishment, insulator replacement, transformer cooling fan installations and ground
2 grid upgrades.

3
4 Expenditures are planned to decrease in 2011 due to completion of the reclose blocking
5 and transformer cooling fan programs, followed by an increase in 2012 with the
6 introduction of the ground grid program outlined in Attachment V.

7 8 **2.6 Distribution Automation**

9
10 The focus of Distribution Automation capital expenditures is to provide for remote
11 operability of devices from the control room. Installation of SCADA device status
12 monitoring and remote operability allows remote system operators to operate devices,
13 reducing time required for planned and unplanned switching. This program therefore
14 can allow for reduced outage durations and creates efficiencies for planned work.

15
16 The 2011 expenditures include the automation of ten distribution switches in various
17 parts of the distribution system.

18
19 Projects planned for 2012 include overhead and pad-mounted switch automation;
20 however, none exceed the materiality threshold. Four overhead remotely operated
21 distribution switches, which will improve the remote operability of the system, resulting in
22 faster restoration times and improved flexibility in the distribution system.

23 24 **2.7 Miscellaneous**

25
26 Budget programs with yearly expenditure variances below the materiality threshold have
27 been shown combined as a miscellaneous item. In the period 2009 through 2012 the
28 capital programs include Facilities Program Stations, Stations Automation, System Ops
29 Automation and Finance (year end burden adjustments).



3.0 SUSTAINMENT – BUDGET PROGRAMS

Table 3 lists individual budget programs that exceed the materiality limit of \$750k. As such, the totals will not match what is in Table 2.

Table 3 - Distribution Capital Program Expenditure, Sustainment

Section	Budget Program	2009 Actual \$000	2010 Actual \$000	2011 Budget \$000	2012 Budget \$000
3.1	Cable Replacement EOL	\$3,109	\$1,961	\$2,746	\$3,449
3.2	Planned Pole Replacement	2,702	2,153	6,678	6,871
3.3	Line Extensions	1,154	1,095	4,802	5,778
3.4	Stations Switchgear and Relay Replacement	2,818	3,363	2,426	3,129
3.5	Stations New Capacity	13,592	18,820	16,547	13,103
3.6	Stations Enhancements	1,818	2,002	1,493	3,046
3.7	SCADA Upgrades	0	38	872	541
3.8	Switchgear New and Rehab	101	830	1,402	831
3.9	Plant Failure Capital	2,743	2,869	2,458	2,453
3.10	System Voltage Conversion	507	873	1,249	766
3.11	Stations Transformer Replacement	1,824	2,067	2,652	4,844
3.12	Elbow and Insert Replacement	8	455	1,466	489
3.13	Distribution Transformer Replacement	2,655	552	1,635	1,597
3.14	Distribution Automation	222	239	739	1,509

3.1 Cable Replacement

Yearly Cable Replacement expenditures have fluctuated due to the large, discrete nature of the projects; however, expenditures have typically ranged between \$2M and \$3M. Decreased expenditures in 2010 are due to the mix of individual projects, as driven by the 2005 AMP. Expenditures in 2011 increase based on the need for reliability improvements as supported by the 2010 AMP. The 2012 expenditures, as a result of the 2011 AMP, increase due to the nature of the projects. Projects were identified to



1 lower the total number of customer hours interrupted due to cable failure as well as
2 improve known cable capacity issues.

3 4 **3.2 Planned Pole Replacement**

5
6 A re-evaluation of the pole replacement program began in 2008. As a result, a
7 comprehensive pole inspection program has been developed and implemented late
8 2009 and into 2010. Based on results from the inspection program and in addition to a
9 re-evaluation of the useful life of a pole, pole replacements are being re-prioritized. The
10 2010 AMP has redeveloped the priorities going forward for this program, which explains
11 the increased expenditures in 2011. The 2011 AMP also supports this increase with
12 continued expenditures planned for 2012.

13 14 **3.3 Line Extensions**

15
16 Line extensions expenditures increase by \$3.5M in 2011 and by \$1M in 2012 as a result
17 of the recommendations in the 2010 AMP and 2011 AMP. The projects identified for
18 construction in 2011 and 2012 will increase the operability and reliability of the
19 distribution system. Three of the 2011 projects totalling expenditures of \$2M (Ellwood
20 egress, new Cyrville feeder and Fallowfield feeder) involve constructing additional
21 circuits out of recently completed Stations New Capacity projects.

22 23 **3.4 Station Switchgear and Relay Replacement**

24
25 Stations Switchgear and Relay Replacement expenditures decrease in 2011 with the
26 completion of multi-year projects Beechwood Switchgear replacement and Marchwood
27 Switchgear replacement. Expenditures increase in 2012 due to the commencement of
28 the planned Borden Farms Switchgear Replacement project.



3.5 Stations New Capacity

Stations Capacity expenditures are typically for the construction of new substations, which are relatively large, multi-year projects

Expenditures in 2009 were the result of the multi-year construction of the new Terry Fox Substation as well as the acquisition of the Fallowfield Substation and Richmond North Substation. These projects will address capacity and reliability requirements in south Nepean and south Kanata.

Expenditures in 2010 were the result of various projects taking place simultaneously to meet the capacity needs throughout the service area. The projects included:

- the completion of the Ellwood Station as planned to meet the capacity needs in the south-east area of Ottawa,
- the start of a multi-year project at the Fallowfield Station to meet the capacity needs in the South Nepean area,
- the continued work on the new Terry Fox Station which will supply the south-west portion of Ottawa in 2013,
- the start of the Beacon Hill Substation re-build as a result of the fire in 2009, and
- the new 44 kV to 27.6 kV capacity at the Janet King Station to supply the south-west portion of Ottawa temporarily while the new Terry Fox Station is being built.

The Janet King capacity is scheduled to be online in 2011.

Also impacting the Stations Capacity expenditures in 2010 was the Connection Cost Recovery Agreement true-up payment to Hydro One for transmission system work completed in 2005.

Expenditures in 2011 are due to the ongoing work related to the multi-year Fallowfield project, continued work on the new Terry Fox Station, Beacon Hill Station and lastly the new capacity at the Janet King Station, all discussed above.



1 Expenditures continue in 2012 with six substation construction projects:

- 2 • Terry Fox Station as described above and in Exhibit B5-4-1 section 2.5.1
- 3 • Hinchey, described in Exhibit B5-4-1 section 2.5.2,
- 4 • Lisgar Upgrade, described in Exhibit B5-4-1 section 2.5.3,
- 5 • Limebank Upgrade, described in Exhibit B5-4-1 section 2.5.4,
- 6 • Casselman Upgrade, described in Exhibit B5-4-1 section 2.5.5, and
- 7 • DESN Marchwood, described in Exhibit B5-4-1 section 2.5.6

8
9 Drivers for the Stations New Capacity program include the load growth within specific
10 geographic locations relative to available capacity. Individual project equipment
11 expenditures are impacted by market prices for raw materials used in the equipment
12 construction, including copper and steel.

13
14 Yearly variations in expenditures are expected due to the large, discrete nature of the
15 projects. Uncontrollable delays in environmental assessment approvals, land purchases
16 and equipment delivery can impact overall construction schedules and timing of
17 expenditures.

18 19 **3.6 Station Enhancements**

20
21 Stations Enhancements expenditures are focused on minor enhancements within
22 substations for the purposes of extending the life of the assets

23
24 In 2008, a substation transformer cooling fan installation program was started targeting
25 13 kV to 4 kV transformers in the old Ottawa area. These transformers have an air
26 cooled kVA rating and a higher fan cooled kVA rating, but were initially purchased and
27 installed without fans decades ago. Many of these stations are at, or approaching their
28 air cooled rating due to local load growth. The installation of fans on the transformers
29 allows the units to be run at their higher fan cooled rating, increasing the kVA rating of
30 the units and delaying pending capacity issues. The ramping up of this project is
31 responsible for the expenditures in 2009 and continued expenditures in 2010.



Expenditures continuing in 2011 include items such as transformer cooling fan installations as described above, ground grid upgrades, porcelain switch replacement, transformer neutral relocations and stations battery replacements.

The 2012 expenditures include Station Ground Grid Retrofit, transformer oil replacement, transformer refurbishment and station battery replacement.

The station ground grid project consists of the retrofit of existing ground grids where the surveys/studies completed in 2011 showed deficiencies with respect to the grounding system, and additional station surveys/studies in 2012.

Other expenditures in 2012 include the modification of the incoming distribution to the Blackburn and Startop substations in Ottawa's east end. Completing these projects will improve the operability of the 44 kV distribution loop and the reliability in the east end of Ottawa.

3.7 SCADA Upgrades

In 2011, to allow for a unified planning approach, the automation based programs have been reorganized under one capital program within the capital structure, Automation. Both the 2010 AMP and the 2011 AMP address automation as a unique category. Increased expenditures in 2011 are to support the overall automation plan through upgrades and integrating additional data sources into the SCADA system.

The decrease in expenditures in 2012 from 2011 is the result of the 2011 AMP's listing of required projects to support the unified planning approach described above.

3.8 Switchgear New and Rehab

In the years spanning from 2009 through 2011 the switchgear program experienced increases related to the replacement of primary pedestals as well as live front



1 switchgear. The 2011 program is supported by the 2010 AMP. The planned
2 expenditures in 2012 have dropped due to the completion of the pedestal replacement
3 program in 2011. As per the 2011 AMP, the replacement of live front switchgear
4 continues with the replacement of seven pieces of switchgear, two in east Ottawa and
5 five in west Ottawa.

6 7 **3.9 Plant Failure Capital**

8
9 The plant failure capital program, based on historical values, has remained fairly
10 consistent over the period of 2009 to 2010. As a result, forecasted expenditures in this
11 program are expected to be consistent.

12 13 **3.10 System Voltage Conversion**

14
15 In many older parts of Ottawa, conversion during distribution asset replacement with
16 corresponding substation retirements, is anticipated to be a more economical solution
17 compared to complete substation asset replacement. Expenditures increase over the
18 2009 to 2011 period, particularly as a result of the Kilborn Voltage Conversion project.
19 For 2012 expenditures show a drop as supported by the 2011 AMP with no major
20 projects over the materiality threshold in the 2012 budget. Long term, it is expected that
21 expenditures in this category will increase.

22 23 **3.11 Station Transformer Replacement**

24
25 Hydro Ottawa has 168 station transformers, almost half of which are 40 years or older.
26 An ongoing inspection and maintenance program is in place to maintain station
27 transformers in acceptable operating conditions. Transformers are identified and
28 prioritized for replacement using a condition health index and the consequence scoring
29 as outlined in the 2011 AMP. As a result of the 2010 and 2011 AMP, the expenditures
30 in this program show increases over the 2011 to 2012 period with an increase of \$2.2M
31 in 2012 as a result of projects that began in 2011 being completed in 2012 and new



transformer replacements starting 2012. Projects that started in 2011 being completed in 2012 include the Barrhaven Transformer Replacement and Clyde Transformer Replacement as discussed in Exhibit B5-3-1 section 2.4.2. Projects starting in 2012 include the Beechwood Transformer Replacement and Bridlewood Transformer Replacement as described in Exhibit B5-4-1 section 2.4.2.

3.12 Elbow and Insert Replacement

The Elbow and Insert Replacement program has seen significant increases over the 2009 through 2011 period. This program is driven by health and safety issues, and contributes to increased operability of the system, reducing outage times. The 2012 plan shows a reduction in spending due to other priorities as outlined in the 2011 AMP. It is expected that expenditures will increase in future years as there remains a number of elbow and insert replacements required in the distribution system.

3.13 Distribution Transformer Replacement

The Distribution Transformer Replacement program is for the replacement of distribution transformers. In recent years this program has been largely driven by Regulation SOR/2008-273, which sets specific deadlines for ending the use of Polychlorinated Biphenyls ("PCB"s) in concentrations at or above 50 mg/kg; eliminating all PCBs and equipment containing PCBs currently in storage and limiting the period of time PCBs can be stored before being destroyed.

Expenditures decreased in 2010 as the type of transformers being replaced changed from padmount to vault type, reducing the scope of work.

The 2011 increase is based on recommendations from the 2010 AMP which points towards the replacement of seven sidewalk transformer vaults in addition to the ongoing replacement of PCB transformers described above. The oil filled sidewalk transformers



1 were selected based on age and condition, and will be replaced with solid dielectric
2 models, eliminating environmental concerns.

3
4 Expenditures in 2012 include approximately \$0.8M for the replacement of a portion of
5 the vault and overhead transformers requiring replacement due to the regulation. Also
6 included in the 2012 expenditures is the replacement of six end-of-life submersible
7 transformers in the downtown core of Ottawa.

8 9 **3.14 Distribution Automation**

10
11 Starting in 2011, expenditures in this category have been augmented due to an
12 increased focus on improving the operability and reliability of the distribution system.
13 Installation of SCADA device status monitoring and remote operability allows system
14 operators to remotely operate devices, reducing time required for planned and
15 unplanned switching. This program will reduce outage durations and create efficiencies
16 for completion of planned work.



4.0 DEMAND

Table 4 - Distribution Capital Program Expenditure, Demand

Section	Capital Program	Budget Program	2009 Actual \$000	2010 Actual \$000	2011 Budget \$000	2012 Budget \$000
4.1	Commercial	New Commercial Development	\$7,791	\$8,241	\$6,841	\$7,896
4.2	Infill & Upgrade	Infill Service	2,852	2,908	3,121	3,434
4.3	Metering	Smart Meters	8,132	3,728	3,445	486
4.4		Suite Metering	0	85	498	487
4.5	Plant Relocation	Plant Relocation & Upgrade	5,698	10,064	5,552	7,388
4.6	Residential	Residential Subdivision	8,334	6,874	6,636	6,581
4.7	System Expansion	System Expansion Demand	1,881	2,002	3,403	3,946
4.8		Long Term Load Transfers	403	644	1,141	1,968
NA	Miscellaneous		708	69	1,087	1,089
TOTAL			\$35,799	\$34,615	\$31,724	\$33,275

Demand expenditures are lower in 2010, primarily due to the completion of the Smart Meter program. Although there are yearly fluctuations in developer driven demand expenditure budget programs, overall, developer driven demand activity is budgeted to remain relatively constant.

4.1 New Commercial Development

New Commercial Development expenditures increased in 2010 despite the economic downturn due to the Federal Infrastructure Stimulus related construction and a strong local economy.

New Commercial Development expenditures for 2011 are expected to be less than 2010 due to reduced developer activity indicated by Site Plans Proposals.



1 Expenditures are forecast to increase in 2012 due to expected continued economic
2 recovery and commencement of the construction of a Light Rail Transit System by the
3 City. The Site Plan Proposal circulations in Q1 2011 consist of larger, more involved
4 projects, when compared to previous years, also supporting the increased expenditures
5 in 2012.

6 7 **4.2 Infill Services**

8
9 Infill Service expenditures includes residential and small commercial infill connection
10 requests. Large infill construction, such as multi-storey residential or mixed-use
11 buildings are not included in this category, but in commercial construction.

12
13 Infill Services remain strong due to the City *Official Plan* which encourages urban infill
14 developments. Infill expenditures increased in 2010, and are expected to continue
15 increasing in 2011 and 2012 with improved economic conditions and the focus on urban
16 infill.

17 18 **4.3 Smart Meters/Meters**

19
20 Hydro Ottawa has made significant progress in the installation of smart meters, with the
21 majority of required installations completed by the end of 2009. Expenditures in 2010
22 were for the installation of meters in locations that were difficult to access and upgrade.
23 Additional information regarding the Smart Meter program and associated expenditures
24 is located in Exhibit **I2-1-1 (Updated)**.

25
26 Expenditures in 2011 and 2012 for the Smart Meter Program are for new construction,
27 service upgrades and seal expiries.



4.4 Suite Metering

Starting in 2010 Hydro Ottawa has been offering a new metering technology for its load customers. Construction of new buildings with multiple customer units have the option to install conventional meter bases on individual units with Smart Meters, install a bulk meter and seek a sub metering contractor, or where Hydro Ottawa's conditions are met, Suite Metering may be installed. Hydro Ottawa's Suite Metering option consists of multiple customer metering systems, as defined by Measurement Canada, and associated communications equipment required to remotely interrogate the meters. A total of 173 new units were metered with this technology in 2010. There is developer interest and anticipated growth in this area for 2011 and beyond.

Condominium corporations and rental units will also be able to retrofit their Hydro Ottawa metering with the Suite Metering offering, where conditions are met.

4.5 Plant Relocation and Upgrade

Plant Relocation and Upgrade has remained strong in recent years due to continuing City road works and the City's Official Plan supporting urban intensification requiring resolution of clearance requirements from overhead lines.

In 2009 the City obtained infrastructure stimulus funds and consequently increased the amount of road works in 2009 and 2010. The increase in expenditures in this category in 2010, and subsequent decrease in 2011, is largely due to the volume of City road works.

The City is currently considering reviving an underground wiring program. The impact to Hydro Ottawa is not yet known as details of the program such as scope, timing and funding models have not been determined. In addition, two City of Ottawa driven initiatives, the Lansdowne Park redevelopment and the implementation of a light rail



1 transit system, will have impacts on the expenditures in this category in 2012; however,
2 precise details have yet to be finalized.

3
4 The anticipated net effect of the drivers in this budget program is that expenditures in
5 2012 will increase from 2011 levels.

6 7 **4.6 Residential Subdivision**

8
9 Expenditures in Residential Subdivisions result from new subdivision construction by
10 developers. Residential construction has historically been strong in the Ottawa area due
11 to the strong housing market. In 2009 expenditures decreased slightly as a result of the
12 economic slowdown. 2010 saw a continued reduction in expenditures as a result of the
13 lagging impacts associated with the economic slowdown. Expenditures in 2011 and
14 2012 are expected to remain fairly consistent with 2010 as the economy slowly recovers.

15 16 **4.7 System Expansion Demand**

17
18 System Expansion Demand expenditures have been relatively constant in recent years
19 with a slight upward trend. Although the City's Official Plan focuses on urban infill,
20 developers continue with suburban expansion. Expenditures for the System Expansion
21 program are based on historic values. These projects are often identified during the
22 budget year the project occurs in order to support residential and commercial
23 development. System Expansion expenditures are expected to remain constant and in
24 line with commercial and residential development continues in suburban Ottawa.

25 26 **4.8 Long Term Load Transfers**

27
28 This project item is driven by an OEB regulatory requirement to eliminate Long Term
29 Load Transfer ("LTLT") by the extended deadline of June 30, 2014. Hydro Ottawa has
30 been diligently reclaiming its customers in the most economic manner possible since
31 filing its original plan with the Ontario Energy Board on December 31, 2007, and the



subsequent update on November 30, 2010. Initially, Hydro Ottawa had 249 LTLT customers. Of the 249 customers, 41 customers were transferred to Hydro Ottawa's distribution system leaving 208 to be recovered. An additional 44 customers were connected to existing LTLT arrangements, bringing the total LTLT customers to 252, as of September 30, 2010. The remaining number of customers is forecasted to be 76 by the end of 2011, 32 by the end of 2012, 18 by the end of 2013 and none by June 30th 2014.

5.0 CONTRIBUTED CAPITAL

Table 6 – Contributed Capital

	Budget Program	2009 Actual \$000	2010 Actual \$000	2011 Budget \$000	2012 Budget \$000
5.1	New Commercial Development	(\$8,469)	(\$7,763)	(\$6,840)	(\$7,896)
5.2	Plant Relocation & Upgrade	(4,162)	(5,009)	(2,765)	(4,694)
5.3	Residential Subdivision	(6,306)	(5,577)	(5,087)	(3,601)
	Miscellaneous	(1,956)	(2,595)	(3,002)	(3,032)
	TOTAL	(\$20,893)	(\$20,944)	(\$17,695)	(\$19,223)

5.1 New Commercial Development

New Commercial Development expenditures are recovered through financial contributions, as determined on a project by project basis. The amount of cost recovery for New Commercial Development has followed the same trend as Hydro Ottawa's New Commercial Development expenditures. Changes in the yearly contributions are due to the changes in the yearly expenditures.



5.2 Plant Relocation and Upgrade

Plant Relocation and Upgrade expenditures are due to requests by third parties to relocate or upgrade plant. The proportion of the expenditure recovered through the contribution depends on the nature of the project.

- City of Ottawa requests to accommodate road works fall under the Ontario *Public Service Works in Highways Act* and recover 50 percent labour and labour saving devices.
- Other requests are 100 percent recoverable. In some cases Hydro Ottawa reduces the contribution percentage based on recognition of the existing asset age/condition.

Expenditures increase in 2010 due to increased City road works. Contributions in 2010 decrease due to the higher proportion of work expected to be completed under the funding formula in the Ontario *Public Service Works in Highways Act*.

Plant Relocation and Upgrade expenditures decrease in 2011 and increase in 2012, following the same pattern as the expenditures described in Section 4.5.

5.3 Residential Subdivision

Residential Subdivision contributions are determined through the use of the Board's prescribed economic evaluation methodology. Inputs into the model include projected load characteristics of the subdivision, the value of contributed plant and Hydro Ottawa's expenditures to service the subdivision.

The decreased budgeted contributions in 2012 are due to a change in Appendix B of the *Distribution System Code* excluding upstream costs from the economic evaluation formula for load customers, which takes effect the first time a distributor's rates are set following the 2010 rate year.



GENERAL PLANT CAPITAL EXPENDITURES,
2009-2012

1.0 INTRODUCTION

This Exhibit provides general plant capital expenditures for the period from 2009 through 2012. Only those budget programs that have a yearly variance that exceeds the materiality limit of \$750k are discussed in the Section 2. These expenditures are included in the Total Capital Expenditures shown in Table 1 of Exhibit B5-5-1 (Updated).

2.0 GENERAL PLANT CAPITAL EXPENDITURES

Overall general plant expenditures increased over the period from 2009 through 2012. The increase is primarily due to the implementation of a required Customer Information System ("CIS") upgrade, the new Facilities Strategy in 2011 and increased expenditures in Information Services and Technology.

Table 1 - General Plant Capital Expenditures

Section	Budget Program	2009 \$000	2010 \$000	2011 \$000	2012 \$000
2.1	Buildings - Facilities	\$1,742	\$325	\$1,682	\$4,759
2.2	CIS Enhancements	952	786	4,957	8,763
2.3	Environmental Sustainability Strategy	0	327	538	540
2.4	ERP/JDE Project	765	2,666	0	0
2.5	Fleet Replacement	1,461	1,557	1,854	2,311
2.6	Information Services and Technology	276	1,323	3,785	2,471
2.7	Miscellaneous	3,684	3,489	3,137	3,244
TOTAL		\$7,419	\$8,916	\$15,953	\$22,088



2.1 Buildings - Facilities

There are five main work centers occupied by Hydro Ottawa Limited ("Hydro Ottawa"), which are located at Albion Road, Merivale Road, Bank Street, Maple Grove Road and Carling Avenue. Yearly expenditures are for the general capital maintenance and upgrades of the five facilities. Items addressed include roofs, windows, paved parking areas and security.

Hydro Ottawa has plans to consolidate employees located within older buildings into a new administrative building. Yearly expenditures decrease in 2010 as large capital projects, in the older buildings that will be disposed of, are deferred. Investment is required in all buildings employees work in to maintain existing buildings in good working order.

Expenditures increase in 2011 with the retention of a program manager for the Facilities Strategy (Exhibit B1-2-4). Expenditures further increase in 2012 with the implementation of the strategy, through the purchase of land for two new facilities.

2.2 CIS Enhancements

The Customer Information System ("CIS") was implemented in September of 2004. On an annual basis, CIS enhancement initiatives are undertaken to achieve new regulatory requirements and to facilitate business efficiencies.

The CIS product vendor no longer offers Premier Support for this product version and is phasing out the PeopleSoft CIS line in favour of a similar product. Hydro Ottawa has begun the CIS transition project from Oracle's PeopleSoft CIS to Oracle's current product in 2010. Increased expenditures in 2011 and 2012 are due to the CIS transition Project. Refer to Exhibit B1-2-6 for additional information on the CIS Transition Project.



2.3 Environmental Sustainability Strategy

In 2010 Hydro Ottawa adopted an Environmental Sustainability Strategy which covers all aspects of the company's operations. Refer to Exhibit B1-2-7 for information regarding the Environmental Sustainability Strategy and related expenditures.

2.4 ERP/JDE Project

Hydro Ottawa utilizes J.D. Edwards ("JDE") as its enterprise resource planning system ("ERP"). The JDE system manages budgets, procurement, inventory, payroll, job cost, and general ledger functions. The expenditures in 2009 and 2010 are related to the upgrade of JDE from release 7.3.3 to the most current version of 9.0. Beyond benefits inherent from the current release of the JDE product, a prime driver for the upgrade was to support implementation of International Financial Reporting Standards within Hydro Ottawa.

Ongoing investments in the system continue in 2011 and 2012, but are now contained within the Information Services and Technology Budget Program.

2.5 Fleet Replacement

Fleet replacement expenditures occurred over the period to meet the operational requirements of the company. Like other asset classes, fleet assets have an expected lifespan and require replacement and refurbishment. Exhibit B1-2-5 outlines Hydro Ottawa's fleet strategy. Variances in yearly expenditures are due to the number and type of vehicles that require replacement each year. A goal of the fleet strategy is to develop the assets to a condition where required expenditures are fairly constant on a yearly basis. Table 2 outlines yearly purchases for the period 2009 through 2012; numbers in parenthesis indicate additional vehicles, whereas other numbers indicate a replacement.



1

Table 2 – Fleet Purchases

Unit Type	2009	2010	2011 Budget	2012 Budget
Cars	0	0	3	0
Bucket trucks	2	2	1	3 + (2)
Stake trucks/Flatbed trucks	0	0	0	0
Radial Boom Derricks	1	3	1	(1)
Knuckle boom trucks	0	0	1	0
Compact pickup trucks	0	1	1	5
Full size pickup trucks	2 + (1)	5	1	5+ (3)
Full size cargo vans	0	4	4	0
Compact vans	3	0	0	7
Step Vans/Cube vans	1	0	1	2
Forklifts	0	0	0	3
Tension machines	0	0	0	0
Trailers	4 + (1)	0	5	0
TOTAL	15	15	18	31

2

3 **2.6 Information Services and Technology**

4

5 Information Services and Technology (“IS&T”) expenditures increase over the period
6 2009 through 2012. Increased expenditures are required to meet the needs of ageing
7 infrastructure, an evolving regulatory environment, advancements in distribution system
8 technologies and emerging security concerns.

9

10 Increases in 2010 were due to server expansions and virtualizations, upgrades to voice
11 infrastructure, software upgrades and security programs.

12

13 2011 increases are due to ongoing JDE/ERP enhancements and Human Capital
14 Management, network switch upgrades, application integration, security programs and
15 Radio System Replacement.

16



Expenditures continue in 2012 with JDE/ERP enhancements and Human Capital Management, document management and security programs.

2.7 Miscellaneous

Budget programs with yearly expenditure variances below the materiality threshold have been shown combined as a miscellaneous item. In the period 2009 through 2012 the capital programs include:

- Customer Service Strategy Plan,
- Electronic Collection Field Activities,
- Furniture & Equipment,
- GIS/OMS/CIS/IVR Integration,
- GRM System Enhancement,
- New PC & Peripherals,
- PC/Peripheral Replacement,
- Adaptive Streetlighting,
- Tools Replacement,
- Outbound Calling Auto-Dialer, and
- Website Enhancements.



CAPITAL EXPENDITURES by USofA
2006 through 2012

1.0 INTRODUCTION

The following tables list programs/projects by Uniform System of Accounts ("USofA") for the period 2006 through 2012. All expenditures are shown without contributed capital.



1 **2.0 ACTUAL EXPENDITURES - 2006**

2

3

Table 1 - Capital Expenditures, 2006 (\$000)

	1806	1808	1815	1820	1830	1835	1840	1845	1850	1855	1860	1908	1915	1920	1925	1930	1940	1945	1955	1960	1970	1975	1980
Sustainment	\$15	\$63	\$4,311	\$2,504	\$4,466	\$4,604	\$3,718	\$4,404	\$5,341	\$2,003	-	\$1,921	-	-	-	-	-	-	-	-	-	-	\$1,347
Demand	-	-	-	50	2,878	2,065	3,781	4,132	\$5,677	5,968	17,943	-	-	-	-	-	839	-	-	-	-	-	334
General Plant	-	29	-	-	-	-	-	-	-	-	-	2,663	465	1,886	6,321	3,168	829	49	12	28	-	-	-
CDM	-	-	264	-	4	58	-	-	19	17	522	-	-	6	35	-	-	-	-	7	519	72	-
TOTAL	\$15	\$92	\$4,575	\$2,554	\$7,348	\$6,727	\$7,499	\$8,536	\$11,037	\$7,988	\$18,465	\$4,584	\$465	\$1,892	\$6,356	\$3,168	\$1,668	\$49	\$12	\$35	\$519	\$72	\$1,681

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Table 2- Distribution Capital Program Expenditure, Sustainment 2006 (\$000)

Budget Program	1806	1808	1815	1820	1830	1835	1840	1845	1850	1855	1908	1980
Cable Replacement	\$0	\$0	\$0	\$0	\$71	\$30	\$1,667	\$801	\$74	\$126	\$0	\$0
Distribution Minor Enhancements	15	0	0	0	1,047	1,457	194	505	276	764	0	0
Distribution Transformer Replacement	0	0	0	0	0	0	0	0	2,735	14	0	0
Facility Programs - Stations	0	63	0	0	0	0	0	0	0	0	1,921	0
Insulator Replacement	0	0	0	0	0	1,225	0	0	0	4	0	0
Line Extensions	0	0	0	0	109	31	810	497	35	48	0	0
Planned Pole Replacement	0	0	0	0	3,243	1,407	74	323	458	323	0	0
Plant Failure Capital	0	0	0	31	205	609	0	1,218	1,688	6	0	0
SCADA Upgrades	0	0	0	0	0	0	0	0	0	0	0	1,271
Stations New Capacity	0	0	1,637	0	0	0	0	0	0	0	0	0
Stations Automation	0	0	616	0	0	0	0	0	0	0	0	0
Stations Enhancements	0	0	428	1,739	0	0	8	26	0	0	0	30
Stations Switchgear Replacement	0	0	640	557	0	0	0	0	0	0	0	0
Stations Transformer Replacement	0	0	562	0	0	0	0	0	0	0	0	0
Switchgear New and Rehab	0	0	0	0	0	0	142	353	0	24	0	0
System Reliability	0	0	0	0	9	52	515	416	4	27	0	0
System Voltage Conversion	0	0	0	0	5	17	13	44	267	60	0	0
Civil Rehabilitation Program	0	0	0	0	0	0	434	1	0	0	0	0
Miscellaneous	0	0	428	177	(223)	(224)	(139)	220	(196)	607	0	46
TOTAL	\$15	\$63	\$4,311	\$2,504	\$4,466	\$4,604	\$3,718	\$4,404	\$5,341	\$2,003	\$1,921	\$1,347



Table 3 - Distribution Capital Program Expenditure, Demand 2006 (\$000)

Budget Program	1820	1830	1835	1840	1845	1850	1855	1860	1940	1980
New Commercial Development	\$0	\$275	\$119	\$384	\$2,322	\$3,099	\$846	\$459	\$0	\$0
Damage to Plant	0	0	0	0	0	9	1,111	0	0	0
Infill and Upgrade	0	285	219	7	124	857	2,465	330	0	0
Smart Meters	0	0	0	0	0	0	0	15,761	839	0
Wholesale Meter Upgrade	0	80	53	20	0	0	0	1,105	0	0
Plant Relocation and Upgrade	0	1,643	1,261	982	693	204	456	0	0	0
Residential Subdivision	0	152	85	2,329	1,062	1,573	1,938	301	0	0
System Expansion Demand	0	581	429	147	127	74	52	26	0	8
Miscellaneous	50	(138)	(100)	(88)	(196)	(139)	(900)	(39)	0	326
TOTAL	\$50	\$2,878	\$2,066	\$3,781	\$4,132	\$5,677	\$5,968	\$17,943	\$839	\$334



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Table 4 – General Plant Capital Program Expenditure, 2006 (\$000)

	1908	1808	1915	1920	1925	1930	1940	1945	1955	1960
Buildings - Facilities	\$2,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$0
CIS Enhancements	0	0	0	0	831	0	0	0	0	0
Fleet Replacement	0	0	0	0	50	3,168	4	0	0	0
GIS Budget Program	0	0	0	863	5,322	0	0	0	0	0
Tools Replacement Budget	11	0	0	0	0	0	829	49	0	28
Information Services and Technology	0	0	0	486	72	0	0	0	0	0
Miscellaneous	(2)	29	465	537	46	0	0	0	4	0
TOTAL	\$2,663	\$29	\$465	\$1,886	\$6,321	\$3,168	\$829	\$49	\$12	\$28

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1 **3.0 ACTUAL EXPENDITURES - 2007**

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Table 5 - Capital Expenditures, 2007 (\$000)

	1805	1806	1808	1815	1820	1830	1835	1840	1845	1850	1855	1860	1908	1915	1920	1925	1930	1940	1945	1960	1980
Sustainment	\$1,443	\$392	\$2,519	\$9,251	\$2,933	\$4,659	\$4,032	\$5,713	\$2,836	\$4,961	\$2,644	-	(\$1,145)	-	-	-	-	-	-	-	\$839
Demand	-	-	-	-	387	3,003	1,976	3,990	6,310	6,096	5,669	12,802	-	-	53	1,198	-	-	-	-	(66)
General Plant	-	-	-	-	-	-	-	-	-	-	-	-	2,330	349	3,503	4,372	3,070	806	9	40	-
CDM	-	-	-	-	-	-	55	-	-	-	-	-	4	-	-	(4)	-	-	2	35	-
TOTAL	\$1,443	\$392	\$2,519	\$9,251	\$3,320	\$7,662	\$6,063	\$9,703	\$9,146	\$11,057	\$8,313	\$12,802	\$1,189	\$349	\$3,557	\$5,566	\$3,070	\$806	\$11	\$75	\$773

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1 **Table 6 - Distribution Capital Program Expenditure, Sustainment 2007 (\$000)**

Budget Program	1805	1806	1808	1815	1820	1830	1835	1840	1845	1850	1855	1908	1980
Cable Replacement	\$0	\$0	\$0	\$0	\$0	\$18	\$37	\$2,751	\$614	\$299	\$135	\$0	\$0
Civil Rehabilitation Program	0	0	0	0	0	0	0	345	6	0	0	0	0
Distribution Minor Enhancements	0	395	0	0	0	1,262	768	41	357	574	917	0	0
Distribution Transformer Replacement	0	0	0	0	0	0	0	40	69	2,218	11	0	0
Facility Programs - Stations	1,438	0	2,535	0	0	0	0	0	0	0	0	(1,117)	0
Insulator Replacement	0	0	0	0	0	0	495	0	0	0	4	0	0
Line Extensions	0	0	0	0	0	162	80	1,378	(42)	0	77	0	0
Planned Pole Replacement	0	0	0	0	0	2,006	852	0	97	372	85	0	0
Plant Failure Capital	0	0	0	0	0	140	472	4	685	935	231	0	0
SCADA - RTU Additions	0	0	0	0	0	0	0	0	0	0	0	0	131
SCADA Upgrades	0	0	0	0	0	0	0	0	0	0	0	0	669
Stations New Capacity	0	0	0	3,908	0	0	0	0	0	0	0	0	0
Stations Enhancements	0	0	0	201	1,559	0	0	0	0	0	0	0	0
Stations Relay Replacement	0	0	0	781	545	0	0	0	0	0	0	0	0
Stations Switchgear Replacement	0	0	0	3,732	778	0	0	0	0	0	0	0	0
Stations Transformer Replacement	0	0	0	456	0	0	0	0	0	0	0	0	0
System Reliability	0	0	0	0	0	63	107	413	137	0	17	0	0
System Voltage Conversion	0	0	0	0	0	949	1,146	707	584	605	(42)	0	0
Miscellaneous	4	(3)	(16)	173	51	59	75	34	329	(42)	1,209	(28)	39
TOTAL	\$1,443	\$392	\$2,519	\$9,251	\$2,933	\$4,659	\$4,032	\$5,713	\$2,836	\$4,961	\$2,644	(\$1,145)	\$839



1 **Table 7 - Distribution Capital Program Expenditure, Demand 2007 (\$000)**

Budget Program	1820	1830	1835	1840	1845	1850	1855	1860	1860	1920	1925	1980
New Commercial Development	\$0	\$155	\$42	\$589	\$2,966	\$3,216	\$620	\$244	\$0	\$0	\$0	\$0
Damage to Plant	0	0	0	37	0	6	699	0	0	0	0	0
Infill and Upgrade	0	180	86	1	76	504	2,209	219	0	0	0	0
Smart Meters	0	0	0	0	0	0	0	0	10,849	54	1,208	0
Wholesale Meter Upgrade	0	43	49	1	0	13	0	991	0	0	0	0
Plant Relocation and Upgrade	0	1,232	685	923	1,568	87	286	1	0	0	0	0
Residential Subdivision	0	169	77	2,203	1,375	2,207	1,879	425	0	0	0	0
System Expansion Demand	0	1,253	1,067	238	413	90	147	0	0	0	0	7
Miscellaneous	387	(28)	(31)	(3)	(89)	(27)	(170)	11	63	(1)	(9)	(73)
TOTAL	\$387	\$3,003	\$1,976	\$3,990	\$6,310	\$6,096	\$5,669	\$1,890	\$10,912	\$53	\$1,198	(\$66)

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Table 8 – General Plant Capital Program Expenditure, 2007 (\$000)

Budget Program	1908	1915	1920	1925	1930	1940	1945	1960
Buildings - Facilities	\$2,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CIS Enhancements	0	0	0	813	0	0	0	0
Fleet Replacement	0	0	0	13	3,070	0	0	0
GIS Budget Program	0	2	2,273	3,375	0	0	0	0
Information Services and Technology	0	0	865	(4)	0	0	0	0
New PC & Peripheral	0	0	122	131	0	0	0	0
Tools Replacement	2	0	0	0	0	806	9	40
Miscellaneous	0	347	244	43	0	0	0	0
TOTAL	\$2,330	\$349	\$3,504	\$4,372	\$3,070	\$806	\$9	\$40

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1 **4.0 ACTUAL EXPENDITURES - 2008**

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Table 9 - Capital Expenditures, 2008 (\$000)

	1805	1806	1808	1815	1820	1830	1835	1840	1845	1850	1855	1860	1905	1908	1915	1920	1925	1930	1940	1960	1970	1975	1980
Sustainment	\$20	\$4	\$2,325	\$10,432	\$5,736	\$1,887	\$2,975	\$2,111	\$3,496	\$2,022	\$2,678	\$32	-	-	-	-	-	-	-	-	-	-	\$1,068
Demand	-	-	-	-	360	1,680	1,772	3,819	6,812	5,259	5,836	15,222	-	-	-	5	816	-	-	-	-	-	(301)
General Plant	-	-	79	-	-	-	-	-	-	-	-	-	4	1,364	531	1,077	2,497	1,795	612	77	-	-	-
CDM	-	-	-	-	-	-	-	-	-	-	-	-	-	330	-	6	-	-	-	-	(10)	(58)	-
TOTAL	\$20	\$4	\$2,404	\$10,432	\$6,096	\$3,567	\$4,747	\$5,930	\$10,308	\$7,281	\$8,514	\$15,254	\$4	\$1,694	\$531	\$1,088	\$3,313	\$1,795	\$612	\$77	(\$10)	(\$58)	\$767

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Table 10 - Distribution Capital Program Expenditure, Sustainment 2008 (\$000)

Budget Program	1805	1806	1808	1815	1820	1830	1835	1840	1845	1850	1855	1860	1980
Cable Replacement	\$0	\$0	\$0	\$0	\$0	\$27	\$1	\$1,408	\$599	\$169	\$128	\$0	\$0
Distribution Minor Enhancements	0	4	0	0	0	220	1,022	11	195	122	639	32	0
Distribution Transformer Replacement	0	0	0	0	0	0	0	84	76	898	53	0	0
Distribution Automation	0	0	0	0	0	26	52	0	0	3	20	0	160
Facility Programs - Stations	19	0	2,325	0	0	0	0	0	0	0	0	0	0
Insulator Replacement	0	0	0	0	0	181	638	21	76	0	0	0	0
Line Extensions	0	0	0	0	0	89	102	166	707	(20)	52	0	0
O/H Equipment New and Rehab	0	0	0	0	0	0	142	0	0	0	0	0	0
Planned Pole Replacement	0	0	0	0	0	997	372	0	0	220	55	0	0
Plant Failure Capital	0	0	0	0	0	260	460	8	1,145	674	413	0	0
SCADA - RTU Additions	0	0	0	0	0	0	0	0	0	0	0	0	523
SCADA Upgrades	0	0	0	0	0	0	0	0	0	0	0	0	367
Stations Battery Replacement	0	0	0	15	181	0	0	0	0	0	0	0	0
Stations Enhancements	0	0	0	61	1,099	0	0	0	0	0	0	0	(20)
Stations New Capacity	1	0	0	7,305	0	0	0	0	0	0	0	0	0
Stations Plant Failure Capital	0	0	0	276	446	0	0	8	0	0	0	0	0
Stations Relay Replacement	0	0	0	261	182	0	0	0	0	0	0	0	0
Stations Switchgear Replacement	0	0	0	2,429	3,541	0	0	0	0	0	0	0	38
Stations Transformer Replacement	0	0	0	86	288	0	0	0	0	0	0	0	0
Switchgear New and Rehab	0	0	0	0	0	9	41	74	317	0	19	0	0
System Reliability	0	0	0	0	0	7	5	72	247	0	7	0	0
Miscellaneous	0	0	0	0	0	69	140	260	133	(43)	1,293	0	0
TOTAL	\$20	\$4	\$2,325	\$10,432	\$5,736	\$1,887	\$2,975	\$2,111	\$3,496	\$2,023	\$2,678	\$32	\$1,068



1 **Table 11 - Distribution Capital Program Expenditure, Demand 2008 (\$000)**

Budget Program	1820	1830	1835	1840	1845	1850	1855	1860	1860	1920	1925	1980
New Commercial Development	\$0	\$263	\$419	\$604	\$2,700	\$2,220	\$720	\$151	\$0	\$0	\$0	\$0
Damage to Plant	0	0	0	29	28	18	746	0	0	0	0	0
Infill and Upgrade	0	168	112	1	166	398	1,742	180	0	0	0	0
Smart Meters	0	0	0	0	0	0	0	0	13,721	5	816	0
Plant Relocation & Upgrade	0	872	1,019	710	1,581	196	308		0	0	0	0
Residential Subdivision	0	85	89	2,007	1,771	2,341	2,160	463	0	0	0	0
Embedded Generation Projects	360	0	0	0	0	0	0	0	0	0	0	(301)
System Expansion Demand	0	292	133	468	565	48	145	0	0	0	0	0
Miscellaneous	0	0	0	0	0	38	15	602	105	0	0	0
TOTAL	\$360	\$1,680	\$1,772	\$3,819	\$6,812	\$5,259	\$5,836	\$1,396	\$13,826	\$5	\$816	(\$301)

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Table 12 – General Plant Capital Program Expenditure, 2008 (\$000)

Budget Program	1808	1905	1908	1915	1920	1925	1930	1940	1960
Buildings - Facilities	\$79	\$4	\$1,364	\$0	\$0	\$0	\$0	\$0	\$0
CIS Enhancements	0	0	0	0	0	686	0	0	0
Fleet Replacement	0	0	0	0	0	5	1,795	0	0
GRM System Enhancements	0	0	0	0	66	946	0	0	0
Information Services and Technology	0	0	0	0	486	302	0	0	0
New PC & Peripheral	0	0	0	0	133	489	0	0	0
Tools Replacement	0	0	0	0	0	0	0	612	77
Miscellaneous	0	0	0	531	392	69	0	0	0
TOTAL	\$79	\$4	\$1,364	\$531	\$1,077	\$2,497	\$1,795	\$612	\$77

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5.0 ACTUAL EXPENDITURES - 2009

Table 13 - Capital Expenditures, 2009 (\$000)

	1805	1808	1815	1820	1830	1835	1840	1845	1850	1855	1860	1908	1915	1920	1925	1930	1940	1960	1980
Sustainment	\$253	\$4,894	\$10,497	\$6,190	\$2,487	\$2,254	\$2,796	\$2,525	\$2,876	\$2,831	-	\$20	-	-	-	-	\$10	-	\$742
Demand	-	-	-	24	3,017	2,464	4,240	5,352	5,545	6,027	7,762	-	-	156	1,211	-	-	-	-
General Plant	-	100	-	-	-	-	-	-	-	-	-	1,630	201	907	2,551	1,443	505	82	-
TOTAL	\$253	\$4,994	\$10,497	\$6,214	\$5,504	\$4,718	\$7,036	\$7,877	\$8,421	\$8,858	\$7,762	\$1,650	\$201	\$1,063	\$3,762	\$1,443	\$515	\$82	\$742



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Table 14 - Distribution Capital Program Expenditure, Sustainment 2009 (\$000)

Budget Program	1805	1808	1815	1820	1830	1835	1840	1845	1850	1855	1908	1940	1980
Cable Replacement	\$0	\$0	\$0	\$0	\$53	\$3	\$2,063	\$948	(\$30)	\$73	\$0	\$0	\$0
Distribution Minor Enhancements	0	0	0	0	121	178	0	6	11	565	0	0	0
Distribution Transformer Replacement	0	0	227	10	52	0	162	34	2,154	16	0	0	0
Facility Programs - Stations	0	673	0	0	0	0	0	0	0	0	20	0	0
Insulator Replacement	0	0	0	0	0	331	0	9	0	1	0	0	0
Line Extensions	0	0	0	0	444	78	296	276	15	46	0	0	0
O/H Equipment New and Rehab	0	0	0	0	1	208	0	0	0	18	0	0	0
Planned Pole Replacement	0	0	0	0	1,184	808	31	304	268	107	0	0	0
Plant Failure Capital	0	0	0	0	462	434	48	937	397	464	0	0	0
SCADA - RTU Additions	0	0	0	0	0	0	0	0	0	0	0	0	582
Stations Enhancements	0	0	98	1,704	0	0	0	0	0	0	0	0	16
Stations New Capacity	253	4,226	9,112	0	0	0	0	0	0	1	0	0	0
Stations Plant Failure Capital	0	0	534	542	0	0	0	0	0	0	0	10	0
Stations Switchgear Replacement	0	49	570	2,150	25	6	0	0	6	4	0	0	0
Stations Transformer Replacement	0	0	28	1,787	0	0	0	0	0	0	0	0	9
Switchgear New and Rehab	0	0	0	0	0	0	23	52	0	25	0	0	0
System Voltage Conversion	0	0	0	0	161	196	0	37	68	45	0	0	0
Miscellaneous	0	(54)	(72)	(3)	(17)	12	173	(78)	(11)	1,464	0	0	134
TOTAL	\$253	\$4,894	\$10,497	\$6,190	\$2,487	\$2,254	\$2,796	\$2,525	\$2,876	\$2,831	\$20	\$10	\$742

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Table 15 - Distribution Capital Program Expenditure, Demand 2009 (\$000)

Budget Program	1820	1830	1835	1840	1845	1850	1855	1860	1920	1925
New Commercial Development	\$21	\$648	\$532	\$313	\$2401	\$2,940	\$721	\$216	\$0	\$0
Damage to Plant	0	0	0	0	0	0	942	0	0	0
Infill and Upgrade	0	173	112	12	70	618	1,705	161	0	0
Smart Meters	0	0	0	0	0	0	0	6,765	156	1,211
Wholesale Meter Upgrade	0	0	0	0	0	0	0	(34)	0	0
Plant Relocation and Upgrade	0	1,271	1,231	1,073	1,293	204	625	0	0	0
Residential Subdivision	0	96	136	2,713	1,410	1,675	1,848	456	0	0
System Expansion Demand	0	705	421	164	245	126	220	0	0	0
Miscellaneous	3	125	32	(35)	(67)	(18)	(34)	198	0	0
TOTAL	\$24	\$3,017	\$2,464	\$4,240	\$5,352	\$5,545	\$6,027	\$7,762	\$156	\$1,211

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Table 16 – General Plant Capital Program Expenditure, 2009 (\$000)

Budget Program	1808	1908	1915	1920	1925	1930	1940	1960
Buildings - Facilities	\$101	\$1,641	\$0	\$0	\$0	\$0	\$0	\$0
CIS Enhancements	0	0	0	0	952	0	0	0
Fleet Replacement	0	0	0	0	1	1,453	7	0
GRM System Enhancements	0	0	0	41	659	0	0	0
Information Services and Technology	0	0	0	182	94	0	0	0
ERM / JDE Project	0	0	0	398	367	0	0	0
New PC & Peripheral	0	0	0	113	157	0	0	0
Tools Replacement	0	0	0	8	0	0	501	82
Miscellaneous	(1)	(11)	201	166	321	(11)	(3)	(1)
TOTAL	\$100	\$1,630	\$201	\$907	\$2,551	\$1,443	\$505	\$82

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6.0 ACTUAL EXPENDITURES - 2010

Table 17 - Capital Expenditures, 2010 (\$000)

	1805	1806	1808	1815	1820	1830	1835	1840	1845	1850	1855	1860	1908	1915	1920	1925	1930	1940	1955	1960	1970	1980
Sustainment	1,538	9	2,264	12,037	9,748	1,693	2,410	3,206	3,173	1,437	2,844		(20)									554
Demand		4			2	4,547	3,088	6,042	5,846	4,888	5,828	2,947			460	963						
General Plant			276										299	93	1,259	4,540	1,580	557	200	51	60	
TOTAL	1,538	13	2,540	12,037	9,750	6,240	5,498	9,248	9,019	6,325	8,672	2,947	279	93	1,719	5,503	1,580	557	200	51	60	554



1 **Table 18 – Distribution Plant Capital Program Expenditure, Sustainment 2010 (\$000)**

Budget Program	1805	1806	1808	1815	1820	1830	1835	1840	1845	1850	1855	1908	1980
Facilities Stations			634									(20)	
Distribution Asset			(21)	(452)	(182)	1,600	1,738	1,673	2,720	1,099	907		78
Distribution Automation							58				7		111
Distribution Enhancement		9				84	473	804	353	337	1,883		
Stations Asset			536	80	5,002	6	115	176	100		2		8
Stations Automation													5
Stations Capacity	1,538		1,115	12,298	3,271	3		553		1	45		45
Stations Enhancement				111	1,657		26						3
System Operations Automation													304
TOTAL	\$1,538	\$9	\$2,264	\$412,037	\$9,748	\$1,693	\$2,410	\$3,206	\$3,173	\$1,437	\$2,844	(\$20)	\$554

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Table 19 – Distribution Plant Capital Program Expenditure, Demand 2010 (\$000)

Budget Program	1806	1820	1830	1835	1840	1845	1850	1855	1860	1920	1925
Damage to Plant			\$2				(\$5)	\$840			
Embedded Generation Projects											
Infill & Upgrades			145	104	28	164	509	1,788	172		
Long Term Load Transfers			337	142	18	13	55	79			
New Commercial Development		2	369	230	811	3,219	2,759	656	195		
Plant Relocation & Upgrade	4		3,086	2,168	2,406	1,234	307	855	4		
Remote Disconnected Smart Meter									91		
Residential Subdivision			82	46	2,614	967	1,275	1,518	372		
Smart Meters									2,290	465	972
Suite Metering									85		
System Expansion Demand			629	465	277	352	56	223			
Wholesale Meter Upgrade											
Miscellaneous			(103)	(67)	(112)	(103)	(68)	(131)	(262)	(5)	(9)
TOTAL	\$4	\$2	\$4,547	\$3,088	\$6,042	\$5,846	\$4,888	\$5,828	\$2,947	\$460	\$963

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Table 20 – General Plant Capital Program Expenditure, 2010 (\$000)

Budget Program	1808	1908	1915	1920	1925	1930	1940	1955	1960	1970
Buildings - Facilities	\$23	\$302								
CIS Enhancements					786					
Electronic Collection Field Activities				44						
Environmental Sustainability Strategy	256					39			32	
Fleet Replacement						1,557				
Furniture & Equipment			94							
GIS/OMS/CIS/IVR Integration				8	172					
GRM System Enhancements				218	394					
Information Services & Technology				649	472			202		
ERM / JDE Project				73	2,593					
New PC & Peripheral				111	98					
Outbound Calling Auto-Dialer										
PC/Peripheral Replacement				168						
Tools Replacement							562		19	
Website Enhancements					69					
Adaptive Streetlighting										60
Miscellaneous	(3)	(3)	(1)	(12)	(44)	(16)	(5)	(2)		
TOTAL	\$276	\$299	\$93	\$1,259	\$4,540	\$1,580	\$557	\$200	\$51	\$60

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1 **7.0 BUDGETED EXPENDITURES - 2011**

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Table 21 - Capital Expenditures, 2011 (\$000)

	1808	1815	1820	1830	1835	1840	1845	1850	1855	1860	1908	1915	1920	1925	1930	1940	1955	1970	1960	1980
Sustainment	\$3,715	\$9,502	\$11,427	\$4,507	\$3,203	\$5,271	\$7,465	\$2,997	\$2,560											\$1,544
Demand			63	3,349	2,902	3,356	5,239	5,484	6,307	3,537			363	1,102						20
General Plant	273										1,678	244	1,214	8,397	2,123	601	846	497	81	
TOTAL	\$3,988	\$9,502	\$11,490	\$7,856	\$6,105	\$8,627	\$12,704	\$8,481	\$8,867	\$3,537	\$1,678	\$244	\$1,577	\$9,500	\$2,123	\$601	\$846	\$497	\$81	\$1,564

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Table 22 – Distribution Plant Capital Program Expenditure, Sustainment 2011 (\$000)

Capital Program	1808	1815	1820	1830	1835	1840	1845	1850	1855	1860	1980
Facilities Stations	\$699										
Distribution Asset				4,487	3,134	2,312	4,334	2,997	587		
Distribution Automation			34	20	69				20		595
Distribution Enhancement						2,959	3,131		1,953		
Stations Asset		323	5,277								
Stations Automation		135	136								
Stations Capacity	3,016	8,562	4,969								
Stations Enhancement		482	1,011								
System Operations Automation											949
TOTAL	\$3,715	\$9,502	\$11,427	\$4,507	\$3,203	\$5,271	\$7,465	\$2,997	\$2,560	\$0	\$1,544

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Table 23 – Distribution Plant Capital Program Expenditure, Demand 2011 (\$000)

Budget Program	1820	1830	1835	1840	1845	1850	1855	1860	1920	1925	1980
Damage to Plant				\$18	\$8	\$9	\$832				
Embedded Generation Projects	63										
Infill & Upgrade		214	132	6	116	531	1934	188			
Long Term Load Transfers		374	293	128	232	47	62				5
New Commercial Development		75	368	369	2,448	2,580	864	136			
Plant Relocation & Upgrade		1,433	1,194	879	1,392	189	465				
Remote Disconnected Meter								89			
Residential Subdivision		136	74	1,575	352	1,954	1,966	578			
Metering								2,546	363	1,102	
System Expansion Demand		1,117	841	381	691	174	184	0			15
TOTAL	\$63	\$3,349	\$2,902	\$3,356	\$5,239	\$5,484	\$6,307	\$3,537	\$363	\$1,102	\$20

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Table 24 – General Plant Capital Program Expenditure, 2011 (\$000)

Budget Program	1808	1908	1915	1920	1925	1930	1940	1955	1960	1970
Buildings - Facilities	\$4	\$1,678								
CIS Enhancements				86	4,871					
Electronic Collection Field Ac				23						
Environmental Sustainability Strategy	269					269				
Fleet Replacement						1,854				
Furniture & Equipment			244							
Customer Service Strategy Plan					613					
GRM System Enhancements				54	388					
Information Services and Technology				692	2,247			846		
New PC & Peripheral				143	45					
Outbound Calling Auto-Dialler					7					
PC/Peripheral Replacement				197						
Streetlight Intelligence										497
Tools Replacement Budget				19			601		81	
Website Enhancements					226					
TOTAL	\$273	\$1,678	\$244	\$1,214	\$8,397	\$2,123	\$601	\$846	\$81	\$497

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8.0 BUDGETED EXPENDITURES - 2012

Table 25 - Capital Expenditures, 2012 (\$000)

	1808	1815	1820	1830	1835	1840	1845	1850	1855	1860	1905	1908	1915	1920	1925	1930	1940	1955	1960	1980
Sustainment	\$7,352	\$3,024	\$15,576	\$4,847	\$5,636	\$3,948	\$6,194	\$3,121	\$2,851											1,888
Demand			52	4,542	3,149	3,900	6,750	5,929	6,991	1,468				162	324					8
General Plant	270										4,000	759	245	1,298	12,117	2,581	639	98	81	
TOTAL	\$7,622	\$3,024	\$15,628	\$9,389	\$8,785	\$7,848	\$12,944	\$9,050	\$9,842	\$1,468	\$4,000	\$759	\$245	\$1,460	\$12,441	\$2,581	\$639	\$98	\$81	\$1,896

Table 26 – Distribution Plant Capital Program Expenditure, Sustainment 2012 (\$000)

Capital Program	1808	1815	1820	1830	1835	1840	1845	1850	1855	1980
Facilities Stations	\$540									
Distribution Asset				4,813	2,871	2,927	3,194	2,968	617	22
Distribution Automation		367	57	34	116				34	901
Distribution Enhancement					2,649	951	2,768	153	2,200	
Stations Asset		120	8,230			45	232			
Stations Automation		257	257							
Stations Capacity	6,812	2,280	4,011							
Stations Enhancement			3,021			25				
System Operations Automation										965
TOTAL	\$7,352	\$3,024	\$15,576	\$4,847	\$5,636	\$3,948	\$6,194	\$3,121	\$2,851	\$1,888



Table 27 – Distribution Plant Capital Program Expenditure, Demand 2012 (\$000)

Budget Program	1820	1830	1835	1840	1845	1850	1855	1860	1920	1925	1980
Damage to Plant				\$19	\$7	\$8	\$843				
Embedded Generation Projects	48										
Infill & Upgrade		209	136	5	121	618	2,130	215			
Long Term Load Transfers		872	408	35	20	232	401				
New Commercial Development	4	289	336	243	2,730	3,008	1,027	260			
Plant Relocation & Upgrade		1,744	1,359	1,506	1,900	239	641				
Remote Disconnected Meter								93			
Residential Subdivision		109	82	1,587	1,173	1,639	1,663	327			
Meters								557	162	324	
System Expansion Demand		1,319	828	505	799	185	286	16			8
TOTAL	\$52	\$4,542	\$3,149	\$3,900	\$6,750	\$5,929	\$6,991	\$1,468	\$162	\$324	\$8



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Table 28 – General Plant Capital Program Expenditure, 2012 (\$000)

Budget Program	1808	1905	1908	1915	1920	1925	1930	1940	1955	1960
Buildings - Facilities		\$4,000	\$759							
CIS Enhancements					54	8,709				
Electronic Collection Field Ac					21	19				
Environmental Sustainability Strategy	270						270			
Fleet Replacement							2,311			
Furniture & Equipment				245						
Customer Service Strategy Plan						864				
GRM System Enhancements					35	423				
Information Services and Technology					804	1,570			98	
New PC & Peripheral					148	57				
Outbound Calling Auto-Dialler						5				
PC/Peripheral Replacement					217					
Tools Replacement Budget					19			639		81
Monthly Billing CIS						324				
Website Enhancements						146				
TOTAL	\$270	\$4,000	\$759	\$245	\$1,298	\$12,117	\$2,581	\$639	\$98	\$81

2



CAPITAL EXPENDITURES, 2012 through 2014

1.0 INTRODUCTION

Hydro Ottawa Limited ("Hydro Ottawa") is seeking approval of \$91M in capital expenditures for 2012. Planned expenditures in 2013 and 2014 are shown in the following tables as required by the *Filing Requirements for Transmission and Distribution Applications*, and to demonstrate investment in distribution and general plant will continue beyond 2012. Budgets for 2013 and 2014 are based on current information and operating requirements but are subject to refinements as time proceeds.

2.0 THREE YEAR FORECAST OF CAPITAL EXPENDITURES

Table 1 - Capital Category Expenditures

Capital Category	2012 \$000	2013 \$000	2014 \$000
Sustainment	\$54,437	\$54,541	\$54,541
Demand Gross	\$33,275	35,010	36,059
Contributed Capital	(\$19,223)	(20,058)	(21,442)
General Plant	\$22,088	32,019	46,432
TOTAL	\$90,577	\$101,512	\$115,590

The overall capital budget increases yearly during the period 2012 through 2014. The significant driver for the increase is General Plant capital category due to the Facilities Strategy (Exhibit B1-2-4).

Demand capital expenditures increase, and correspondingly, contributed capital, as the City of Ottawa (the "City") continues to grow.



2.1 Sustainment Capital Expenditures

Table 2 - Distribution Capital Program Expenditure, Sustainment

Capital Program	2012 \$000	2013 \$000	2014 \$000
Facilities Programs - Stations	\$540	\$541	\$541
Distribution Asset	17,411	17,246	18,497
Distribution Enhancement	8,721	10,761	10,851
Stations Asset	8,628	8,340	7,568
Stations Capacity	13,103	14,589	14,077
Stations Enhancement	3,046	1,819	1,746
Automation	2,988	1,245	1,261
TOTAL	\$54,437	\$54,541	\$54,541

Distribution Asset expenditures stay consistent as indicated by the 2011 Asset Management Plan ("2011 AMP"), Exhibit B6-1-1.

Distribution Enhancement expenditures increase as a result of increased expenditures in Line Extension projects.

Stations Asset and Stations Capacity expenditures remain consistent over the period due to the expenditures required to complete the existing projects as well as new projects, as outlined in the 2011 AMP.



2.2 Demand Capital Expenditures

Table 3 - Distribution Capital Program Expenditures, Demand

Capital Program	2012 \$000	2013 \$000	2014 \$000
Commercial	\$6,696	\$6,829	\$6,966
Damage To Plant	877	904	923
Infill and Upgrade	3,434	3,800	4,000
Metering	1,136	1,793	486
Plant Relocation	7,388	6,986	7,534
Residential	6,581	6,500	6,900
Stations Demand	49	50	50
System Expansion	5,914	6,000	6,500
Light Rail Transit	1,200	2,148	2,700
TOTAL	\$33,275	\$35,010	\$36,059

Table 4 - Distribution Capital Program Expenditures, Contributed Capital

Capital Program	2012 \$000	2013 \$000	2014 \$000
Commercial	(\$6,696)	(\$6,829)	(\$6,966)
Damage To Plant	(439)	(452)	(462)
Infill & Upgrade	(1,360)	(1,505)	(1,584)
Plant Relocation	(4,694)	(3,493)	(3,767)
Residential	(3,601)	(4,446)	(4,720)
Stations Demand Projects	(49)	(50)	(50)
System Expansion	(1,184)	(1,350)	(1,463)
Light Rail Transit	(1,200)	(1,933)	(2,430)
TOTAL	(\$19,223)	(\$20,058)	(\$21,442)

Demand expenditures, and correspondingly contributed capital, are budgeted to increase yearly over the period 2012 to 2014 as the City continues to grow.

A new Capital Program, Light Rail Transit, is budgeted to start in 2012. The City is currently undertaking the planning of a Light Rail Transit system. Hydro Ottawa has



1 been working with the City on preliminary project planning and is expecting requirements
2 to construct temporary and permanent power supplies, as well as relocate existing plant
3 to accommodate the project.

2.3 General Plant Capital Expenditures

Table 5 – General Plant Capital Program Expenditures

Budget Program	2012 \$000	2013 \$000	2014 \$000
Buildings - Facilities	\$4,759	\$14,760	\$38,260
CIS Enhancements	8,763	9,408	973
Electronic Collection Field Activities	40	16	16
Environmental Sustainability Strategy	540	616	907
Fleet Replacement	2,311	2,541	1,676
Furniture & Equipment	245	253	253
Customer Service Strategy Plan	864	238	216
GRM System Enhancements	458	683	738
Information Services and Technology	2,471	2,327	1,926
JDE Upgrade	0	0	216
Monthly Billing CIS	325	0	0
New PC & Peripheral	205	83	83
Outbound Calling Auto-Dialer	5	0	0
PC/Peripheral Replacement	217	314	375
Tools Replacement	739	715	728
Website Enhancements	146	65	65
TOTAL	\$22,088	\$32,019	\$46,432

8
9 General Plant capital expenditures continue to ensure employees have the tools and
10 equipment required to work safely and effectively. Increased expenditures during the
11 period are due to the implementation of the Facilities Strategy (Exhibit B1-2-4).



LOAD FORECAST

1.0 INTRODUCTION

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

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

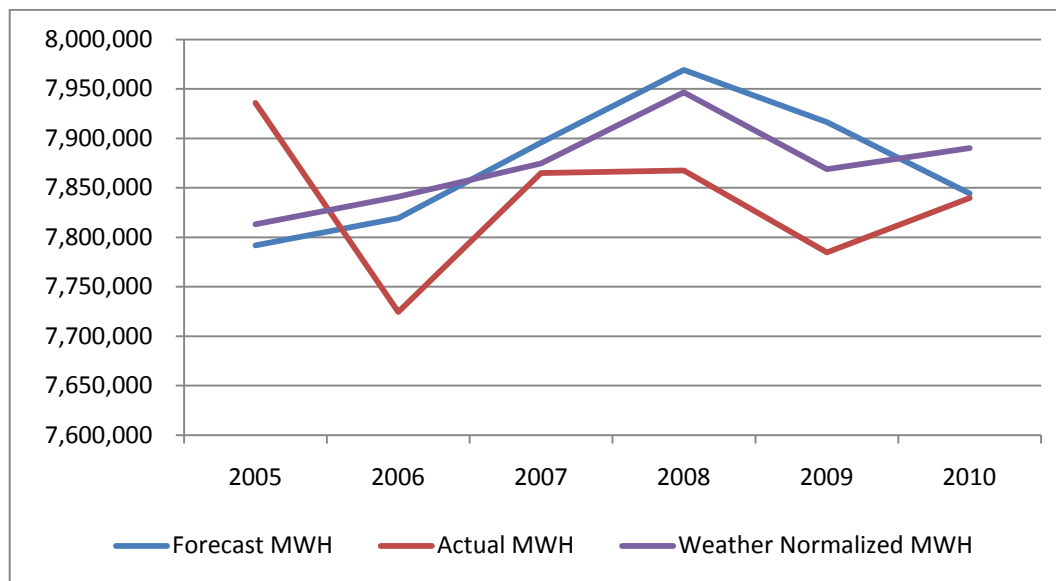
Table 1 provides a comparison of the forecasted, actual and weather normalized system MWhs (purchases) over the past six years. Figure 1 provides the same information in a graph.



Table 1 – Forecast, Actual and Weather Normal Purchased MWh

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

Figure 1 – Forecast, Actual and Weather Normal Purchased MWh



2.0 MODELLING PROCESS AND WEATHER NORMALIZATION

Hydro Ottawa's load forecast was developed using a series of regression models developed through a contract with the Load Forecasting group at Itron Inc. These models were produced



1 using a statistical analysis software program called *MetrixND*. The following historical data was
2 used as inputs into the models:

- 3 • system load data May 2002 to December 2010 – hourly energy data,
- 4 • system load data 1997 to May 2002 – monthly energy data,
- 5 • customer count, energy consumption and peak demand (monthly sales data,
6 2002 to December 2010),
- 7 • weather data from 1952 to 2010 – temperature and humidity, monthly Heating Degree
8 Days (“HDD”) and Cooling Degree Days (CDD”) obtained from Environment Canada for
9 the Ottawa Macdonald-Cartier International Airport, and
- 10 • economic variables for the Ottawa area: population, Gross Domestic Product (“GDP”),
11 Real Personal Income (“RPI”), etc., received from the Conference Board of Canada,
12 dated December 21, 2010.

13
14 Two main forecasts were developed for the purposes of the rate setting exercise; a system
15 forecast of energy and demand, and a class sales forecast. As well, a forecast of peak demand
16 was developed for system planning purposes based on more extreme weather conditions.

17 18 19 **3.0 MODELLING RESULTS**

20 21 **3.1 System Energy Forecast**

22
23 The system energy forecast (purchases) model was estimated using the available data from
24 1997 through 2010, thus including a period of strong growth from 1997-2002, a period of
25 reduced growth 2002-2007, a period of recession 2008-2009, and the beginning of the recovery
26 period, 2009-2010. The main variable driving the model is Gross Domestic Product for the
27 Greater Ottawa area, which was obtained from the Conference Board of Canada, December
28 21, 2010 forecast. Heating Degree Days with bases of 8 and 18 degrees Celsius and Cooling
29 Degree Days with an 18 degree Celsius base were found to best capture the relationship
30 between weather and system wide energy consumption. HDD is a measurement designed to
31 reflect the demand for energy needed to heat a home. It is calculated using the average



temperature on a given day and subtracted from the base temperature. If the value is positive that number represents the number of HDD on that day. CDD reflects the amount of energy used to cool a home or business and is calculated in a similar manner.

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

Table 2 – Weather Normalization Period

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

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

The model also contains other binary variables¹ to capture non weather-related seasonality. Hydro Ottawa typically looks at two statistics in evaluating the performance of the model:

- the adjusted R^2 or coefficient of determination, where R^2 is a statistical measure of how well the regression line approximates the real data points. An R^2 of 1.0 indicates that the regression line perfectly fits the data. The adjusted R^2 is a modification of R^2 that adjusts for the number of explanatory variables in a model, and

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



- The Mean Absolute Percentage Error (“MAPE”) which is a measure of the accuracy in a fitted time series. A low MAPE (less than 10%) indicates that model residuals or errors are low.

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

Table 3 – Actual and Forecasted System Energy (MWh)

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



3.2 System Peak Forecast

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

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

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

Table 4 – Actual and Forecasted System Peak

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



4.0 CONSERVATION AND DEMAND MANAGEMENT ADJUSTMENT

From 2005 to 2008 Hydro Ottawa delivered CDM programs funded through 3rd tranche revenue and is currently delivering CDM programs that are funded through the Ontario Power Authority (“OPA”). The impact of these historical programs on the load in future years is incorporated in the load forecast presented above, through the modelling process. The forecasts prepared by the Itron model do not take into account the aggressive CDM targets established for the Province of Ontario. On November 12, 2010, the Ontario Energy Board (the “Board”) issued a Decision and Order which specified the CDM targets which Hydro Ottawa must meet as a condition of its licence. These targets are 85.260 MW for the 2014 Net Annual Peak Demand savings and 374.730 GWh for the 2011-2014 Net Cumulative Energy savings. Hydro Ottawa has forecasted that these targets will be met over the period 2011-2014 as shown in Table 5. Table 6 shows the adjustment to be made to the load forecast for purchases to account for the CDM targets. In addition, the sales forecasts have been adjusted to reflect the 2011 and 2012 reductions, i.e., total MWh sales have been reduced by 2.1% and MW sales have been reduced by 2.6%, which are the percentage changes which represent the CDM reduction as shown in Table 6.

Table 5 – Estimated Achievement of CDM Targets

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



Table 6 – CDM Adjusted Load Forecast

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

5.0 SUITE METERING ADJUSTMENT

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

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

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

Table 7 – Adjustments for Suite Metering

	Residential		GS > 50 < 1,499 kW	
	2011	2012	2011	2012
Customers	+500	+500	-1	-2
kWh Sales	+900,000	+5,400,000	-900,00	-5,400,000
kW Sales	N/A	N/A	-1,500	-9,000



6.0 SALES FORECASTS

6.1 Class Billed Sales and Demand Forecast

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

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

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

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

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



- GSLRG (Over 5000 kW), and
- Street Lighting.

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

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



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

Year	Res	GS50	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	StLgt	USL ²	Total	% Growth
2005	2,358,152	784,296	1,857,173	805,206	372,746	821,857	626,330	37,438		7,663,197	
2006	2,226,416	747,557	1,754,320	840,405	369,187	821,669	654,955	36,133	12,722	7,463,363	-2.6%
2007	2,234,039	748,535	1,718,518	887,912	387,421	843,570	666,074	40,591	18,134	7,544,795	1.1%
2008	2,226,079	742,015	1,693,799	952,211	374,836	845,348	665,878	37,459	21,295	7,558,919	0.2%
2009	2,256,568	731,103	1,650,879	1,019,856	356,051	850,115	633,983	38,844	19,879	7,557,278 ³	0.0%
2010	2,272,251	726,404	1,609,927	1,065,718	341,642	829,446	685,667	43,535	17,309	7,591,898	0.5%
2011	2,268,990	766,682	1,656,238	1,025,863	347,511	831,101	663,932	40,798	17,392	7,618,507	0.35%
2012	2,254,962	760,702	1,644,428	1,031,869	343,940	827,861	665,596	40,737	17,184	7,587,280	(0.41%)

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

Year	Res	GS50	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	StLgt	USL ²	Total	% Growth
2005	2,275,236	766,620	1,868,137	785,810	368,565	811,199	614,678	36,893		7,527,137	
2006	2,244,471	766,154	1,775,971	854,680	368,846	818,385	653,803	38,143		7,520,453	-0.1%
2007	2,255,875	741,852	1,708,864	900,830	391,218	848,434	674,915	39,662	21,429	7,583,079	0.8%
2008	2,239,394	755,114	1,720,686	969,161	381,025	859,462	668,185	37,820	21,677	7,652,523	0.9%
2009	2,261,789	740,166	1,676,495	1,006,025	352,131	841,800	641,326	38,360	19,761	7,577,853	-1.0%
2010	2,286,858	731,073	1,620,276	1,072,569	343,838	834,778	690,075	43,815	17,420	7,640,700	0.83%
2011	2,268,990	766,682	1,656,238	1,025,863	347,511	831,101	663,932	40,798	17,392	7,618,507	(0.29%)
2012	2,254,962	760,702	1,644,428	1,031,869	343,940	827,861	665,596	40,737	17,184	7,587,280	(0.41%)

²Before 2006 USL was included in GS < 50 kW class and before 2007 Weather Normal information for UML was not provided.

³Does not equal Retail kWh reported in RRR as Dry core Transformer losses not included



6.2 Customer Number Forecast

Customer models were created for each customer class and are generally simple, containing employment and non-manufacturing employment as drivers and binary variables that capture shifts in the data. These models have adjusted R^2 ranging from 0.724 to 1.0 and low model MAPEs. Tables 10 and 11 below show the actual and forecast yearly average and year end customer numbers. One adjustment has been made in 2011 and 2012 for suite meters as follows: Residential class customer numbers were increased by 500 in 2011 and 500 in 2012 representing the anticipated take up of Hydro Ottawa's suite metering pilot project. The annual growth rate for 2012 in average customer numbers varies between 0% for the Large User class to 1.7% for Residential customers.



Table 10 – Average Customer/Connection Numbers

Year	Res	GS50	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	TOTAL	% Growth	StLgt	USL
2005	250,552	23,024	2,698	372	58	61	10	276,776		44,901	2,813
2006	254,245	23,026	2,733	429	60	64	11	280,568	1.4%	45,813	2,494
2007	258,262	23,182	2,687	468	64	66	11	284,740	1.5%	47,006	3,019
2008	262,786	23,306	2,700	494	64	67	11	289,428	1.6%	50,784	2,862
2009	267,225	23,312	2,675	546	58	67	11	293,894	1.5%	51,222	2,896
2010	271,603	23,434	2,648	578	53	66	12	298,394	1.5%	54,380	2,889
2011	276,143	23,545	2,643	590	54	67	12	303,053	1.6%	54,716	3,093
2012	280,901	23,636	2,667	592	54	67	12	307,929	1.6%	55,546	3,093

Table 11 – Year End Customer/Connection Numbers

Year	Res	GS50	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	TOTAL	% Growth	StLgt	USL
2005	252,268	23,050	2,714	451	61	64	11	278,619		46,355	2,510
2006	255,993	22,979	2,774	406	60	62	10	282,284	1.3%	44,932	2,485
2007	260,359	23,292	2,685	481	68	67	11	286,963	1.7%	49,722	2,855
2008	264,958	23,314	2,721	510	59	66	11	291,639	1.6%	50,971	2,885
2009	269,288	23,338	2,682	564	57	67	11	296,007	1.5%	52,861	2,848
2010	273,758	23,548	2,632	592	54	68	12	300,664	1.6%	54,353	3,084
2011	278,421	23,587	2,653	589	54	67	12	305,383	1.6%	55,051	3,093
2012	283,030	23,678	2,676	594	54	67	12	310,111	1.6%	56,001	3,093



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

Table 12 – Customers with Load Displacement Generation

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

6.3 Demand Forecast

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

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

Table 13 – Actual/Forecast Class Demand Forecast in kW

Year	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	S/L	Total	Change
2005	4,789,887	1,773,952	797,327	1,753,347	1,129,428	103,797	10,347,738	
2006	4,481,680	1,866,191	811,301	1,752,702	1,180,104	105,451	10,197,429	-1.5%
2007	4,418,364	1,999,381	841,991	1,808,250	1,203,247	109,808	10,381,041	1.8%
2008	4,311,012	2,111,535	818,932	1,764,993	1,190,146	112,373	10,308,991	-0.7%
2009	4,187,823	2,267,003	780,521	1,765,293	1,150,430	113,406	10,264,476	-0.4%
2010	4,194,347	2,418,187	766,058	1,756,217	1,224,829	120,823	10,480,461	2.1%
2011	4,288,383	2,384,934	793,512	1,751,354	1,199,853	120,755	10,538,793	04.7%
2012	4,218,352	2,402,303	783,622	1,719,678	1,187,623	121,500	10,433,079	-1.0%



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

Year	GS1000NI	GS1000I	GS1500	GS5000	GSLRG	S/L	Total	Change
2005	4,771,010	1,768,520	789,695	1,762,236	1,139,853	103,838	10,335,153	
2006	4,469,745	1,878,220	804,991	1,760,524	1,176,390	106,074	10,195,944	-1.3%
2007	4,355,149	1,981,384	831,802	1,784,983	1,191,837	110,785	10,255,939	0.6%
2008	4,304,704	2,123,939	818,602	1,774,162	1,191,967	111,963	10,325,337	0.7%
2009	4,216,300	2,268,409	790,846	1,769,671	1,152,054	113,544	10,310,825	-0.1%
2010	4,030,460	2,323,700	736,126	1,687,596	1,176,971	116,102	10,070,954	-2.3%
2011	4,288,383	2,384,934	793,512	1,751,354	1,199,853	120,755	10,538,793	4.4%
2012	4,218,352	2,402,303	783,622	1,719,678	1,187,623	121,500	10,433,079	-1.0%

The kW's for standby charges are forecasted as shown in Table 15.

Table 15 – Standby Customers for Embedded Generation, kW

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

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

7.0 TRANSFORMER OWNERSHIP CREDIT

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



Table 16 –Transformer Ownership Credit

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

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

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

8.0 ECONOMIC VARIABLES

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



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Table 17 – Economic Variables¹

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

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



VARIANCE ANALYSIS

1.0 INTRODUCTION

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

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

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



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Table 1 – Summary of Throughput Revenue

	2008 Approved	2008 Actual	2008 Weather Normal	2009 Actual	2009 Weather Normal	2010 Actual	2010 Weather Normal	2011 Forecast	2012 Forecast
Year End Customer Numbers	293,221	291,639	N/A	296,007	N/A	300,664	N/A	305,383	310,111
MWh sales	3,053,111	2,989,388	3,016,185	3,007,550	3,021,716	3,015,964	3,056,869	3,053,064	3,032,848
MW sales	10,571	10,309	10,325	10,264	10,311	10,481	10,387	10,539	10,433
Standby MW sales	0	0	0	0	0	0	0	79	86
Distribution Revenue without Smart Meters (\$M)	\$138.4	\$130.8	\$131.4	\$137.5	\$137.9	\$139.6	\$140.2	\$141.1	\$160.3
Smart Meter Adder (\$M)	\$4	\$5.9	\$6	\$5.3	\$5.3	\$6	\$6	\$5.5	\$1.7
TOTAL (\$M)	\$142.3	\$136.7	\$137.5	\$142.8	\$143.2	\$145.6	\$146.2	\$146.5	\$162.0

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1 The following Table 2 shows weather normalized (“WN”) average historical actual
2 consumption per customer for 5 historic years, 2008 Ontario Energy Board Approved
3 and forecast average consumption for 2011 and 2012. The most significant net change
4 has been in the Residential class where average monthly consumption has dropped by
5 3.1 percent from 2006 to 2010 and is forecasted to continue to fall by another 6.2
6 percent in 2011 and 2012. The primary reason for this is the Conservation and Demand
7 Management Programs that have been introduced and the ‘culture of conservation’ that
8 is starting to take hold.



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Table 2 – Average Monthly Consumption

kWh or kW	2006 WN	2007 WN	2008 Approved	2008 WN	2009 WN	2010 WN	2011 Forecast	2012 Forecast
RESIDENTIAL	736	728	714	710	705	713	685	669
GENERAL SERVICE < 50 KW	2,773	2,667	2,802	2,700	2,646	2,546	2,714	2,682
GENERAL SERVICE 50-1499 KW	185	184	186	185	185	186	189	186
GENERAL SERVICE ≥ 1500 KW	2,298	1,850	1,808	2,215	2,218	2,186	2,178	2,139
LARGE USE	9,263	9,029	8,844	9,030	8,728	8,453	8,332	8,247
STREET LIGHTING	0.19	0.20	0.19	0.18	0.18	0.18	0.18	0.18
UNMETERED SCATTERED LOAD		591	542	631	569	490	469	463



Attachment Y - Throughput Revenue

2008 Approved Distribution Revenue													
Customer/Connection Numbers	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
RESIDENTIAL	261,450	261,914	262,388	262,862	263,336	263,821	264,305	264,789	265,283	265,778	266,267	266,766	264,080
GENERAL SERVICE <50KW	23,048	23,049	23,049	23,050	23,050	23,051	23,052	23,052	23,053	23,054	23,054	23,055	23,051
GENERAL SERVICE 50-1500KW	3,284	3,285	3,288	3,290	3,292	3,295	3,297	3,299	3,301	3,303	3,305	3,307	3,296
GENERAL SERVICE 1500-5000 KW	80	80	81	81	81	81	81	81	81	82	82	82	81
LARGE USERS	11	11	11	11	11	11	11	11	11	11	11	11	11
STREET LIGHTING	46,905	46,960	47,017	47,073	47,130	47,188	47,246	47,304	47,363	47,422	47,480	47,540	47,219
UNMETERED SCATTERED LOADS	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115	3,115
STANDBY 50-1500 KW	3	3	3	3	3	3	3	3	3	3	3	3	3
STANDBY 1500-5000 KW	5	5	5	5	5	5	5	5	5	5	5	5	5
STANDBY LARGE USE	1	1	1	1	1	1	1	1	1	1	1	1	1
kWh/kW Sales													
RESIDENTIAL	239,346,821	215,433,866	201,884,078	162,146,551	152,275,831	170,993,349	207,369,854	187,521,874	151,076,648	161,122,432	184,294,716	223,795,188	2,257,261,208
GENERAL SERVICE <50KW	74,491,078	68,936,559	67,025,482	59,007,189	58,844,572	61,518,664	66,462,581	64,560,904	59,218,194	59,853,594	63,819,973	71,810,790	775,549,580
GENERAL SERVICE 50-1500KW	629,031	629,339	616,922	634,446	598,504	603,623	591,011	621,783	605,956	605,684	620,978	616,134	7,373,411
GENERAL SERVICE 1500-5000 KW	138,663	134,430	140,004	137,480	145,185	150,189	155,965	161,711	161,716	150,329	148,050	134,110	1,757,833
LARGE USERS	90,331	88,109	89,775	88,327	92,253	103,361	108,759	108,997	107,691	102,737	97,020	90,035	1,167,396
STREET LIGHTING	8,931	8,932	8,932	8,933	8,934	8,935	8,936	8,936	8,937	8,938	8,939	8,940	107,223
UNMETERED SCATTERED LOADS	1,676,231	1,619,424	1,658,512	1,634,696	1,737,029	1,730,682	1,702,684	1,748,330	1,765,869	1,688,625	1,658,993	1,679,279	20,300,353
STANDBY 50-1500 KW	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
STANDBY 1500-5000 KW	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	144,960
STANDBY LARGE USE	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Rates - Fixed Monthly													
RESIDENTIAL	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40
GENERAL SERVICE <50KW	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53
GENERAL SERVICE 50-1500KW	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39
GENERAL SERVICE 1500-5000 KW	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89
LARGE USERS	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68
STREET LIGHTING	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48
UNMETERED SCATTERED LOADS	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97
STANDBY 50-1500 KW	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38
STANDBY 1500-5000 KW	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38
STANDBY LARGE USE	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38	\$ 106.38
Rates - Volumetric Charge													
RESIDENTIAL	\$ 0.021	\$ 0.021	\$ 0.021	\$ 0.021	\$ 0.021	\$ 0.021	\$ 0.021	\$ 0.021	\$ 0.021	\$ 0.021	\$ 0.021	\$ 0.021	\$ 0.021
GENERAL SERVICE <50KW	\$ 0.018	\$ 0.018	\$ 0.018	\$ 0.018	\$ 0.018	\$ 0.018	\$ 0.018	\$ 0.018	\$ 0.018	\$ 0.018	\$ 0.018	\$ 0.018	\$ 0.018
GENERAL SERVICE 50-1500KW	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992
GENERAL SERVICE 1500-5000 KW	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.857
LARGE USERS	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.735
STREET LIGHTING	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.404
UNMETERED SCATTERED LOADS	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020
STANDBY 50-1500 KW	\$ 1.4196	\$ 1.4196	\$ 1.4196	\$ 1.4196	\$ 1.4196	\$ 1.4196	\$ 1.4196	\$ 1.4196	\$ 1.4196	\$ 1.4196	\$ 1.4196	\$ 1.4196	\$ 1.4196
STANDBY 1500-5000 KW	\$ 1.3022	\$ 1.3022	\$ 1.3022	\$ 1.3022	\$ 1.3022	\$ 1.3022	\$ 1.3022	\$ 1.3022	\$ 1.3022	\$ 1.3022	\$ 1.3022	\$ 1.3022	\$ 1.3022
STANDBY LARGE USE	\$ 1.4451	\$ 1.4451	\$ 1.4451	\$ 1.4451	\$ 1.4451	\$ 1.4451	\$ 1.4451	\$ 1.4451	\$ 1.4451	\$ 1.4451	\$ 1.4451	\$ 1.4451	\$ 1.4451
Revenue													
RESIDENTIAL	\$ 7,102,794	\$ 6,616,475	\$ 6,342,686	\$ 5,532,048	\$ 5,333,680	\$ 5,721,456	\$ 6,471,242	\$ 6,068,425	\$ 5,325,450	\$ 5,535,541	\$ 6,014,683	\$ 6,828,638	\$ 72,893,118
GENERAL SERVICE <50KW	\$ 1,698,072	\$ 1,596,434	\$ 1,561,470	\$ 1,414,745	\$ 1,411,778	\$ 1,460,723	\$ 1,551,207	\$ 1,516,415	\$ 1,418,653	\$ 1,430,291	\$ 1,502,885	\$ 1,649,127	\$ 18,211,800
GENERAL SERVICE 50-1500KW	\$ 2,694,287	\$ 2,695,638	\$ 2,659,055	\$ 2,712,059	\$ 2,605,106	\$ 2,621,004	\$ 2,583,860	\$ 2,676,507	\$ 2,629,606	\$ 2,629,240	\$ 2,675,450	\$ 2,661,390	\$ 31,843,203
GENERAL SERVICE 1500-5000 KW	\$ 715,547	\$ 704,128	\$ 720,652	\$ 714,037	\$ 736,647	\$ 751,505	\$ 768,604	\$ 785,579	\$ 786,191	\$ 754,251	\$ 748,334	\$ 709,101	\$ 8,894,576
LARGE USERS	\$ 405,986	\$ 399,910	\$ 404,466	\$ 400,506	\$ 411,244	\$ 441,627	\$ 456,392	\$ 457,043	\$ 453,469	\$ 439,919	\$ 424,283	\$ 405,178	\$ 5,100,025
STREET LIGHTING	\$ 52,912	\$ 52,942	\$ 52,972	\$ 53,001	\$ 53,031	\$ 53,062	\$ 53,092	\$ 53,123	\$ 53,154	\$ 53,185	\$ 53,215	\$ 53,247	\$ 636,936
UNMETERED SCATTERED LOADS	\$ 45,555	\$ 44,430	\$ 45,204	\$ 44,733	\$ 46,759	\$ 46,633	\$ 46,079	\$ 46,982	\$ 47,330	\$ 45,800	\$ 45,214	\$ 45,615	\$ 550,334
STANDBY 50-1500 KW	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 2,094	\$ 25,124
STANDBY 1500-5000 KW	\$ 16,262	\$ 16,262	\$ 16,262	\$ 16,262	\$ 16,262	\$ 16,262	\$ 16,262	\$ 16,262	\$ 16,262	\$ 16,262	\$ 16,262	\$ 16,262	\$ 195,150
STANDBY LARGE USE	\$ 684	\$ 684	\$ 684	\$ 684	\$ 684	\$ 684	\$ 684	\$ 684	\$ 684	\$ 684	\$ 684	\$ 684	\$ 8,213
TOTAL													\$ 138,358,477
Smart Meter Adder	\$ 328,176	\$ 328,707	\$ 329,251	\$ 329,795	\$ 330,339	\$ 330,895	\$ 331,450	\$ 332,006	\$ 332,572	\$ 333,139	\$ 333,699	\$ 334,272	\$ 3,974,301
Total with Smart Meters													\$ 142,332,778



Attachment Y - Throughput Revenue

Hydro Ottawa Limited
EB-2011-0054
Exhibit C1
Tab 1
Schedule 2
Attachment Y
Filed: 2011-06-17
Page 2 of 9

2008 Actual Distribution Revenue

Customer/Connection Numbers	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
RESIDENTIAL	260,827	261,199	261,451	261,864	262,172	262,501	262,992	263,242	263,324	264,257	264,641	264,958	262,786
GENERAL SERVICE <50KW	23,297	23,291	23,271	23,272	23,267	23,317	23,322	23,324	23,332	23,344	23,323	23,314	23,306
GENERAL SERVICE 50-1000KW NONI	2,704	2,705	2,715	2,720	2,723	2,676	2,681	2,680	2,681	2,691	2,699	2,721	2,700
GENERAL SERVICE 50-1000KW INT	480	483	477	480	483	484	502	508	506	506	509	510	494
GENERAL SERVICE 1000-1500KW	68	70	70	70	70	71	58	60	59	59	59	59	64
GENERAL SERVICE 1500-5000 KW	67	67	67	68	67	67	66	68	66	66	66	66	67
LARGE USERS	11	11	11	11	11	11	11	11	11	11	11	11	11
STREET LIGHTING	50,702	50,707	50,711	50,684	50,838	50,729	50,729	50,729	50,788	50,842	50,979	50,971	50,784
UNMETERED SCATTERED LOADS	2,859	2,859	2,859	2,858	2,859	2,859	2,859	2,859	2,859	2,858	2,868	2,885	2,862

kWh/kW Sales

RESIDENTIAL	202,756,761	214,357,455	214,740,933	203,003,187	165,954,806	145,446,060	162,260,096	189,276,602	184,128,292	173,018,057	184,087,933	187,048,471	2,226,078,653
GENERAL SERVICE <50KW	63,357,472	74,848,659	58,401,766	66,602,023	59,409,519	59,229,677	54,854,529	61,944,950	60,397,446	60,124,465	60,081,988	62,762,756	742,015,251
GENERAL SERVICE 50-1000KW NONI	367,093	321,804	431,062	350,263	357,256	377,926	333,857	353,137	340,863	342,842	350,423	384,486	4,311,012
GENERAL SERVICE 50-1000KW INT	167,944	162,643	163,164	159,653	181,006	169,265	202,937	192,015	181,306	180,471	168,089	183,041	2,111,535
GENERAL SERVICE 1000-1500KW	72,084	70,286	72,787	67,926	75,289	73,114	60,595	69,863	63,496	65,367	62,637	65,489	818,932
GENERAL SERVICE 1500-5000 KW	140,330	139,793	141,217	135,335	151,172	146,825	161,435	169,305	148,132	145,024	140,063	146,364	1,764,993
LARGE USERS	93,402	90,400	91,539	89,994	98,756	96,997	100,619	125,910	107,081	99,782	92,017	94,649	1,190,146
STREET LIGHTING	9,282	9,444	9,330	9,326	9,398	9,342	9,353	9,358	9,361	9,386	9,408	9,384	112,373
UNMETERED SCATTERED LOADS	1,526,524	1,422,998	1,600,312	1,461,394	1,563,794	2,611,004	2,478,030	2,572,659	1,462,163	1,562,869	1,463,149	1,569,630	21,294,526

Rates - Fixed Monthly

RESIDENTIAL	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40
GENERAL SERVICE <50KW	\$ 8.56	\$ 8.56	\$ 8.56	\$ 8.56	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53
GENERAL SERVICE 50-1000KW NONI	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39
GENERAL SERVICE 50-1000KW INT	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39
GENERAL SERVICE 1000-1500KW	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39
GENERAL SERVICE 1500-5000 KW	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89
LARGE USERS	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68
STREET LIGHTING	\$ 0.32	\$ 0.32	\$ 0.32	\$ 0.32	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48
UNMETERED SCATTERED LOADS	\$ 4.28	\$ 4.28	\$ 4.28	\$ 4.28	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97

Rates - Volumetric Charge

RESIDENTIAL	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205
GENERAL SERVICE <50KW	\$ 0.0180	\$ 0.0180	\$ 0.0180	\$ 0.0180	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183
GENERAL SERVICE 50-1000KW NONI	\$ 2.5463	\$ 2.5463	\$ 2.5463	\$ 2.5463	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918
GENERAL SERVICE 50-1000KW INT	\$ 2.5463	\$ 2.5463	\$ 2.5463	\$ 2.5463	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918
GENERAL SERVICE 1000-1500KW	\$ 2.5463	\$ 2.5463	\$ 2.5463	\$ 2.5463	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918
GENERAL SERVICE 1500-5000 KW	\$ 2.3357	\$ 2.3357	\$ 2.3357	\$ 2.3357	\$ 2.8573	\$ 2.8573	\$ 2.8573	\$ 2.8573	\$ 2.8573	\$ 2.8573	\$ 2.8573	\$ 2.8573	\$ 2.8573
LARGE USERS	\$ 2.5918	\$ 2.5918	\$ 2.5918	\$ 2.5918	\$ 2.7352	\$ 2.7352	\$ 2.7352	\$ 2.7352	\$ 2.7352	\$ 2.7352	\$ 2.7352	\$ 2.7352	\$ 2.7352
STREET LIGHTING	\$ 2.4671	\$ 2.4671	\$ 2.4671	\$ 2.4671	\$ 3.4037	\$ 3.4037	\$ 3.4037	\$ 3.4037	\$ 3.4037	\$ 3.4037	\$ 3.4037	\$ 3.4037	\$ 3.4037
UNMETERED SCATTERED LOADS	\$ 0.0191	\$ 0.0191	\$ 0.0191	\$ 0.0191	\$ 0.0198	\$ 0.0198	\$ 0.0198	\$ 0.0198	\$ 0.0198	\$ 0.0198	\$ 0.0198	\$ 0.0198	\$ 0.0198

Revenue

RESIDENTIAL	\$ 5,666,651	\$ 5,881,734	\$ 5,890,642	\$ 5,678,938	\$ 5,604,318	\$ 5,186,653	\$ 5,535,465	\$ 6,091,403	\$ 5,986,552	\$ 5,766,629	\$ 5,996,787	\$ 6,060,141	\$ 69,345,912
GENERAL SERVICE <50KW	\$ 1,339,857	\$ 1,546,647	\$ 1,250,432	\$ 1,398,045	\$ 1,425,264	\$ 1,422,699	\$ 1,342,707	\$ 1,472,490	\$ 1,444,287	\$ 1,439,466	\$ 1,438,384	\$ 1,487,311	\$ 17,007,587
GENERAL SERVICE 50-1000KW NONI	\$ 1,603,671	\$ 1,488,599	\$ 1,769,276	\$ 1,564,776	\$ 1,742,483	\$ 1,792,696	\$ 1,662,086	\$ 1,719,519	\$ 1,683,048	\$ 1,691,441	\$ 1,716,101	\$ 1,823,453	\$ 20,257,150
GENERAL SERVICE 50-1000KW INT	\$ 546,383	\$ 533,628	\$ 533,469	\$ 525,272	\$ 661,024	\$ 626,144	\$ 731,335	\$ 700,146	\$ 667,610	\$ 665,113	\$ 628,811	\$ 673,791	\$ 7,492,725
GENERAL SERVICE 1000-1500KW	\$ 200,370	\$ 196,286	\$ 202,654	\$ 190,276	\$ 242,567	\$ 236,308	\$ 195,636	\$ 223,859	\$ 204,564	\$ 210,160	\$ 201,993	\$ 210,526	\$ 2,515,199
GENERAL SERVICE 1500-5000 KW	\$ 594,287	\$ 593,032	\$ 596,360	\$ 586,598	\$ 698,461	\$ 686,041	\$ 723,808	\$ 754,251	\$ 685,799	\$ 676,917	\$ 662,742	\$ 680,747	\$ 7,939,044
LARGE USERS	\$ 400,993	\$ 393,212	\$ 396,165	\$ 392,159	\$ 429,032	\$ 424,220	\$ 458,743	\$ 503,303	\$ 451,801	\$ 431,836	\$ 410,598	\$ 417,798	\$ 5,109,860
STREET LIGHTING	\$ 39,125	\$ 39,526	\$ 39,245	\$ 39,227	\$ 56,391	\$ 56,148	\$ 56,183	\$ 56,201	\$ 56,241	\$ 56,353	\$ 56,492	\$ 56,407	\$ 607,540
UNMETERED SCATTERED LOADS	\$ 41,393	\$ 39,416	\$ 42,802	\$ 40,145	\$ 42,313	\$ 63,048	\$ 60,415	\$ 62,289	\$ 40,301	\$ 42,291	\$ 40,356	\$ 42,532	\$ 557,302
TOTAL													\$ 130,832,321
Smart Meter Adder	\$ 500,170	\$ 500,817	\$ 501,228	\$ 501,964	\$ 329,224	\$ 503,081	\$ 503,960	\$ 504,414	\$ 504,563	\$ 506,225	\$ 506,876	\$ 507,452	\$ 5,869,974
Total with Smart Meters													\$ 136,702,294



Attachment Y - Throughput Revenue

Hydro Ottawa Limited
EB-2011-0054
Exhibit C1
Tab 1
Schedule 2
Attachment Y
Filed: 2011-06-17
Page 3 of 9

2008 Weather Normal Distribution Revenue

Customer/Connection Numbers	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
RESIDENTIAL	260,827	261,199	261,451	261,864	262,172	262,501	262,992	263,242	263,324	264,257	264,641	264,958	262,786
GENERAL SERVICE <50KW	23,297	23,291	23,271	23,272	23,267	23,317	23,322	23,324	23,332	23,344	23,323	23,314	23,306
GENERAL SERVICE 50-1000KW NONI	2,704	2,705	2,715	2,720	2,723	2,676	2,681	2,680	2,681	2,691	2,699	2,721	2,700
GENERAL SERVICE 50-1000KW INT	480	483	477	480	483	484	502	508	506	506	509	510	494
GENERAL SERVICE 1000-1500KW	68	70	70	70	70	71	58	60	59	59	59	59	64
GENERAL SERVICE 1500-5000 KW	67	67	67	68	67	67	66	68	66	66	66	66	67
LARGE USERS	11	11	11	11	11	11	11	11	11	11	11	11	11
STREET LIGHTING	50,702	50,707	50,711	50,684	50,838	50,729	50,729	50,788	50,729	50,842	50,979	50,971	50,784
UNMETERED SCATTERED LOADS	2,859	2,859	2,859	2,858	2,859	2,859	2,859	2,859	2,859	2,858	2,868	2,885	2,862

kWh/kW Sales

RESIDENTIAL	232,645,130	215,753,670	203,930,820	159,206,300	152,500,040	169,985,060	202,021,960	182,580,630	165,097,250	165,937,110	180,024,390	209,711,310	2,239,393,670
GENERAL SERVICE <50KW	82,796,910	72,899,040	60,363,270	55,716,200	49,650,330	56,007,270	61,172,490	63,786,270	55,973,370	60,735,720	62,754,020	73,259,200	755,114,090
GENERAL SERVICE 50-1000KW NONI	384,193	356,042	389,664	374,512	321,234	352,369	339,880	352,681	337,900	359,402	370,755	366,072	4,304,704
GENERAL SERVICE 50-1000KW INT	167,530	160,756	174,644	163,684	172,819	170,674	202,567	185,742	186,499	186,820	172,794	179,411	2,123,939
GENERAL SERVICE 1000-1500KW	70,050	66,429	75,999	67,394	75,179	71,288	62,113	70,467	65,457	67,638	63,338	63,251	818,600
GENERAL SERVICE 1500-5000 KW	139,156	132,291	148,759	136,143	152,419	145,605	165,340	163,397	153,463	155,133	141,071	141,386	1,774,162
LARGE USERS	94,097	86,285	94,167	88,666	101,070	100,354	111,102	114,415	108,356	107,537	91,854	94,065	1,191,967
STREET LIGHTING	9,156	9,344	9,337	9,258	9,339	9,347	9,307	9,367	9,334	9,381	9,378	9,415	111,963
UNMETERED SCATTERED LOADS	1,715,940	1,383,330	1,559,960	1,467,930	1,649,060	2,695,670	2,565,500	2,707,330	1,425,050	1,504,300	1,410,840	1,592,030	21,676,940

Rates - Fixed Monthly

RESIDENTIAL	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40
GENERAL SERVICE <50KW	\$ 8.56	\$ 8.56	\$ 8.56	\$ 8.56	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53
GENERAL SERVICE 50-1000KW NONI	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39
GENERAL SERVICE 50-1000KW INT	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39
GENERAL SERVICE 1000-1500KW	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39
GENERAL SERVICE 1500-5000 KW	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89
LARGE USERS	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68
STREET LIGHTING	\$ 0.32	\$ 0.32	\$ 0.32	\$ 0.32	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48
UNMETERED SCATTERED LOADS	\$ 4.28	\$ 4.28	\$ 4.28	\$ 4.28	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97

Rates - Volumetric Charge

RESIDENTIAL	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205
GENERAL SERVICE <50KW	\$ 0.0180	\$ 0.0180	\$ 0.0180	\$ 0.0180	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183
GENERAL SERVICE 50-1000KW NONI	\$ 2.5463	\$ 2.5463	\$ 2.5463	\$ 2.5463	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918
GENERAL SERVICE 50-1000KW INT	\$ 2.5463	\$ 2.5463	\$ 2.5463	\$ 2.5463	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918
GENERAL SERVICE 1000-1500KW	\$ 2.5463	\$ 2.5463	\$ 2.5463	\$ 2.5463	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918
GENERAL SERVICE 1500-5000 KW	\$ 2.3357	\$ 2.3357	\$ 2.3357	\$ 2.3357	\$ 2.8573	\$ 2.8573	\$ 2.8573	\$ 2.8573	\$ 2.8573	\$ 2.8573	\$ 2.8573	\$ 2.8573	\$ 2.8573
LARGE USERS	\$ 2.5918	\$ 2.5918	\$ 2.5918	\$ 2.5918	\$ 2.7352	\$ 2.7352	\$ 2.7352	\$ 2.7352	\$ 2.7352	\$ 2.7352	\$ 2.7352	\$ 2.7352	\$ 2.7352
STREET LIGHTING	\$ 2.4671	\$ 2.4671	\$ 2.4671	\$ 2.4671	\$ 3.4037	\$ 3.4037	\$ 3.4037	\$ 3.4037	\$ 3.4037	\$ 3.4037	\$ 3.4037	\$ 3.4037	\$ 3.4037
UNMETERED SCATTERED LOADS	\$ 0.0191	\$ 0.0191	\$ 0.0191	\$ 0.0191	\$ 0.0198	\$ 0.0198	\$ 0.0198	\$ 0.0198	\$ 0.0198	\$ 0.0198	\$ 0.0198	\$ 0.0198	\$ 0.0198

Revenue

RESIDENTIAL	\$ 6,213,608	\$ 5,907,285	\$ 5,692,817	\$ 4,877,455	\$ 5,328,496	\$ 5,689,702	\$ 6,350,583	\$ 5,954,136	\$ 5,596,415	\$ 5,621,470	\$ 5,913,484	\$ 6,524,729	\$ 69,670,180
GENERAL SERVICE <50KW	\$ 1,689,767	\$ 1,511,554	\$ 1,285,739	\$ 1,202,100	\$ 1,246,671	\$ 1,363,729	\$ 1,458,325	\$ 1,506,186	\$ 1,363,327	\$ 1,450,652	\$ 1,487,282	\$ 1,679,396	\$ 17,244,726
GENERAL SERVICE 50-1000KW NONI	\$ 1,647,213	\$ 1,575,781	\$ 1,663,865	\$ 1,626,521	\$ 1,634,710	\$ 1,716,234	\$ 1,680,104	\$ 1,718,155	\$ 1,674,182	\$ 1,740,987	\$ 1,776,931	\$ 1,768,361	\$ 20,223,046
GENERAL SERVICE 50-1000KW INT	\$ 545,329	\$ 528,821	\$ 562,700	\$ 535,536	\$ 636,528	\$ 630,360	\$ 730,231	\$ 681,376	\$ 683,146	\$ 684,109	\$ 642,885	\$ 662,930	\$ 7,523,952
GENERAL SERVICE 1000-1500KW	\$ 195,190	\$ 186,464	\$ 210,834	\$ 188,922	\$ 242,238	\$ 230,844	\$ 200,178	\$ 225,667	\$ 210,429	\$ 216,954	\$ 204,090	\$ 203,832	\$ 2,515,643
GENERAL SERVICE 1500-5000 KW	\$ 591,546	\$ 575,510	\$ 613,976	\$ 588,485	\$ 702,025	\$ 682,554	\$ 734,967	\$ 737,370	\$ 701,032	\$ 705,802	\$ 665,622	\$ 666,523	\$ 7,965,412
LARGE USERS	\$ 402,794	\$ 382,547	\$ 402,975	\$ 388,718	\$ 435,359	\$ 433,402	\$ 462,799	\$ 471,860	\$ 455,290	\$ 453,048	\$ 410,151	\$ 416,199	\$ 5,115,144
STREET LIGHTING	\$ 38,813	\$ 39,279	\$ 39,262	\$ 39,060	\$ 56,190	\$ 56,165	\$ 56,027	\$ 56,231	\$ 56,149	\$ 56,335	\$ 56,389	\$ 56,513	\$ 606,413
UNMETERED SCATTERED LOADS	\$ 45,011	\$ 38,658	\$ 42,032	\$ 40,270	\$ 44,002	\$ 64,724	\$ 62,147	\$ 64,955	\$ 39,566	\$ 41,131	\$ 39,321	\$ 42,976	\$ 564,793
TOTAL													\$ 131,429,309
Smart Meter Adder	\$ 500,170	\$ 500,817	\$ 501,228	\$ 501,964	\$ 502,500	\$ 503,081	\$ 503,960	\$ 504,414	\$ 504,563	\$ 506,225	\$ 506,876	\$ 507,452	\$ 6,043,250
Total with Smart Meters													\$ 137,472,558



Attachment Y - Throughput Revenue

Hydro Ottawa Limited
EB-2011-0054
Exhibit C1
Tab 1
Schedule 2
Attachment Y
Filed: 2011-06-17
Page 4 of 9

2009 Actual Distribution Revenue													
Customer/Connection Numbers	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
RESIDENTIAL	265,551	265,928	266,042	266,389	266,662	266,920	267,222	267,461	267,891	268,412	268,934	269,288	267,225
GENERAL SERVICE <50KW	23,300	23,301	23,286	23,272	23,268	23,332	23,325	23,319	23,320	23,339	23,342	23,338	23,312
GENERAL SERVICE 50-1000KW NONI	2,678	2,697	2,703	2,709	2,702	2,640	2,645	2,649	2,658	2,669	2,671	2,682	2,675
GENERAL SERVICE 50-1000KW INT	528	529	530	530	528	548	554	554	556	561	563	564	545
GENERAL SERVICE 1000-1500KW	60	60	60	60	60	57	57	57	57	57	57	57	58
GENERAL SERVICE 1500-5000 KW	66	66	67	67	68	65	66	66	66	67	67	67	67
LARGE USERS	11	11	11	11	11	11	11	11	11	11	11	11	11
STREET LIGHTING	50,929	50,932	50,926	50,924	50,925	50,921	50,947	50,949	51,068	51,345	51,939	52,861	51,222
UNMETERED SCATTERED LOADS	2,897	2,901	2,900	2,905	2,896	2,899	2,897	2,903	2,903	2,901	2,900	2,848	2,896
kWh/kW Sales													
RESIDENTIAL	210,605,254	213,959,878	239,482,324	203,020,832	162,122,271	142,601,660	162,008,343	177,766,184	184,951,926	181,868,541	188,338,735	189,841,910	2,256,567,858
GENERAL SERVICE <50KW	63,387,499	63,232,971	73,262,221	65,387,835	58,091,040	53,614,920	56,295,229	67,018,403	52,151,468	60,114,530	59,260,800	59,285,938	731,102,854
GENERAL SERVICE 50-1000KW NONI	398,844	333,806	396,857	346,500	335,325	381,467	331,264	364,121	281,258	358,764	337,427	322,191	4,187,823
GENERAL SERVICE 50-1000KW INT	190,787	179,555	177,674	179,853	195,744	201,189	200,171	188,290	206,474	187,467	174,610	185,188	2,267,003
GENERAL SERVICE 1000-1500KW	66,043	63,742	64,927	61,907	66,593	64,146	67,354	66,225	68,614	62,516	62,898	65,556	780,521
GENERAL SERVICE 1500-5000 KW	143,374	141,319	140,188	138,926	150,092	148,966	159,454	164,062	160,720	143,536	134,167	140,490	1,765,293
LARGE USERS	103,023	83,136	95,542	89,613	87,718	96,070	105,574	117,078	108,853	94,632	79,876	89,314	1,150,430
STREET LIGHTING	9,371	9,381	9,378	9,377	9,380	9,376	9,391	9,385	9,413	9,492	9,613	9,851	113,406
UNMETERED SCATTERED LOADS	1,490,422	1,354,323	1,693,166	1,489,332	1,594,815	1,493,518	2,317,442	2,591,492	1,395,186	1,535,149	1,417,612	1,506,576	19,879,033
Rates - Fixed Monthly													
RESIDENTIAL	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50
GENERAL SERVICE <50KW	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70
GENERAL SERVICE 50-1000KW NONI	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31
GENERAL SERVICE 50-1000KW INT	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31
GENERAL SERVICE 1000-1500KW	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31
GENERAL SERVICE 1500-5000 KW	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83
LARGE USERS	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15
STREET LIGHTING	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49
UNMETERED SCATTERED LOADS	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02
Rates - Volumetric Charge													
RESIDENTIAL	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0205	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207
GENERAL SERVICE <50KW	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0183	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185
GENERAL SERVICE 50-1000KW NONI	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 2.9918	\$ 3.0271	\$ 3.0271	\$ 3.0271	\$ 3.0271	\$ 3.0271	\$ 3.0271	\$ 3.0271	\$ 3.0271	\$ 3.0271
GENERAL SERVICE 50-1000KW INT	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027
GENERAL SERVICE 1000-1500KW	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027
GENERAL SERVICE 1500-5000 KW	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.891	\$ 2.891	\$ 2.891	\$ 2.891	\$ 2.891	\$ 2.891	\$ 2.891	\$ 2.891	\$ 2.891
LARGE USERS	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.767	\$ 2.767	\$ 2.767	\$ 2.767	\$ 2.767	\$ 2.767	\$ 2.767	\$ 2.767	\$ 2.767
STREET LIGHTING	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.444	\$ 3.444	\$ 3.444	\$ 3.444	\$ 3.444	\$ 3.444	\$ 3.444	\$ 3.444	\$ 3.444
UNMETERED SCATTERED LOADS	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020
Revenue													
RESIDENTIAL	\$ 6,548,036	\$ 6,619,973	\$ 7,144,140	\$ 6,399,595	\$ 5,622,558	\$ 5,220,674	\$ 5,624,960	\$ 5,953,179	\$ 6,105,578	\$ 6,046,181	\$ 6,184,551	\$ 6,218,676	\$ 73,688,100
GENERAL SERVICE <50KW	\$ 1,498,540	\$ 1,495,727	\$ 1,679,044	\$ 1,534,740	\$ 1,416,724	\$ 1,334,856	\$ 1,384,339	\$ 1,582,630	\$ 1,307,606	\$ 1,455,202	\$ 1,439,452	\$ 1,439,858	\$ 17,568,719
GENERAL SERVICE 50-1000KW NONI	\$ 1,855,772	\$ 1,665,893	\$ 1,856,012	\$ 1,706,838	\$ 1,691,399	\$ 1,815,557	\$ 1,664,839	\$ 1,765,301	\$ 1,516,719	\$ 1,754,092	\$ 1,690,002	\$ 1,646,636	\$ 20,629,058
GENERAL SERVICE 50-1000KW INT	\$ 701,418	\$ 668,061	\$ 662,682	\$ 669,201	\$ 724,702	\$ 746,188	\$ 744,609	\$ 708,646	\$ 764,191	\$ 707,907	\$ 669,485	\$ 701,759	\$ 8,468,848
GENERAL SERVICE 1000-1500KW	\$ 212,432	\$ 205,546	\$ 209,092	\$ 200,057	\$ 216,601	\$ 208,445	\$ 218,155	\$ 214,737	\$ 221,970	\$ 203,509	\$ 204,666	\$ 212,711	\$ 2,527,922
GENERAL SERVICE 1500-5000 KW	\$ 672,202	\$ 666,331	\$ 667,078	\$ 663,471	\$ 707,605	\$ 692,275	\$ 726,621	\$ 739,941	\$ 730,279	\$ 684,626	\$ 657,541	\$ 675,820	\$ 8,283,790
LARGE USERS	\$ 440,702	\$ 386,306	\$ 420,240	\$ 404,024	\$ 403,462	\$ 426,565	\$ 452,858	\$ 484,685	\$ 461,931	\$ 422,589	\$ 381,766	\$ 407,876	\$ 5,093,004
STREET LIGHTING	\$ 56,343	\$ 56,376	\$ 56,363	\$ 56,361	\$ 57,257	\$ 57,240	\$ 57,305	\$ 57,285	\$ 57,848	\$ 58,557	\$ 58,826	\$ 59,826	\$ 688,202
UNMETERED SCATTERED LOADS	\$ 41,011	\$ 38,333	\$ 45,038	\$ 41,022	\$ 43,219	\$ 41,226	\$ 57,531	\$ 62,982	\$ 39,295	\$ 42,058	\$ 39,727	\$ 41,279	\$ 532,720
TOTAL													\$ 137,480,363
Smart Meter Adder	\$ 333,101	\$ 333,555	\$ 333,677	\$ 334,063	\$ 492,742	\$ 493,203	\$ 493,718	\$ 494,117	\$ 494,859	\$ 495,795	\$ 496,684	\$ 497,292	\$ 5,292,806
Total with Smart Meters													\$ 142,773,169



Attachment Y - Throughput Revenue

Hydro Ottawa Limited
EB-2011-0054
Exhibit C1
Tab 1
Schedule 2
Attachment Y
Filed: 2011-06-17
Page 5 of 9

2009 Weather Normal Distribution Revenue

Customer/Connection Numbers	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
RESIDENTIAL	265,551	265,928	266,042	266,389	266,662	266,920	267,222	267,461	267,891	268,412	268,934	269,288	267,225
GENERAL SERVICE <50KW	23,300	23,301	23,286	23,272	23,268	23,332	23,325	23,319	23,320	23,339	23,342	23,338	23,312
GENERAL SERVICE 50-1000KW NONI	2,678	2,697	2,703	2,709	2,702	2,640	2,645	2,649	2,658	2,669	2,671	2,682	2,675
GENERAL SERVICE 50-1000KW INT	528	529	530	530	528	548	554	554	556	561	563	564	545
GENERAL SERVICE 1000-1500KW	60	60	60	60	60	57	57	57	57	57	57	57	58
GENERAL SERVICE 1500-5000 KW	66	66	67	67	68	65	66	66	66	67	67	67	67
LARGE USERS	11	11	11	11	11	11	11	11	11	11	11	11	11
STREET LIGHTING	50,929	50,932	50,926	50,924	50,925	50,921	50,947	50,949	51,068	51,345	51,939	52,861	51,222
UNMETERED SCATTERED LOADS	2,897	2,901	2,900	2,905	2,896	2,899	2,897	2,903	2,903	2,901	2,900	2,848	2,896

kWh/kW Sales

RESIDENTIAL	226,259,460	195,641,510	207,914,570	163,682,160	160,099,840	168,284,530	196,827,410	202,873,910	166,758,950	173,514,740	186,908,350	213,023,560	2,261,788,990
GENERAL SERVICE <50KW	77,353,400	70,388,860	63,906,950	49,462,280	48,567,690	54,671,680	64,324,180	61,269,140	51,739,290	61,590,700	64,880,200	72,011,320	740,165,690
GENERAL SERVICE 50-1000KW NONI	382,241	344,012	412,238	370,370	306,541	339,368	330,823	345,947	324,446	348,026	364,944	347,345	4,216,300
GENERAL SERVICE 50-1000KW INT	190,104	177,544	190,674	177,217	187,110	188,732	201,708	187,331	199,831	196,216	184,193	187,749	2,268,409
GENERAL SERVICE 1000-1500KW	64,540	61,294	67,935	73,281	55,630	64,987	69,688	67,891	67,691	67,711	64,257	65,940	790,846
GENERAL SERVICE 1500-5000 KW	144,088	133,219	147,539	136,896	149,789	143,182	162,733	157,650	157,792	156,828	140,061	139,894	1,769,671
LARGE USERS	90,406	84,092	87,822	87,199	91,905	96,168	108,019	108,814	106,588	102,876	87,545	90,620	1,152,054
STREET LIGHTING	9,377	9,415	9,406	9,427	9,423	9,444	9,438	9,472	9,452	9,510	9,544	9,636	113,544
UNMETERED SCATTERED LOADS	1,492,830	1,314,400	1,623,540	1,425,290	1,622,750	1,545,940	2,525,570	2,463,370	1,401,210	1,423,430	1,391,620	1,531,180	19,761,130

Rates - Fixed Monthly

RESIDENTIAL	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50
GENERAL SERVICE <50KW	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.53	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70
GENERAL SERVICE 50-1000KW NONI	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31
GENERAL SERVICE 50-1000KW INT	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31
GENERAL SERVICE 1000-1500KW	\$ 247.39	\$ 247.39	\$ 247.39	\$ 247.39	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31
GENERAL SERVICE 1500-5000 KW	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 3,977.89	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83
LARGE USERS	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,446.68	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15
STREET LIGHTING	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.48	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49
UNMETERED SCATTERED LOADS	\$ 3.97	\$ 3.97	\$ 3.97	\$ 3.97	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02

Rates - Volumetric Charge

RESIDENTIAL	0.0205	0.0205	0.0205	0.0205	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207	0.0207
GENERAL SERVICE <50KW	0.0183	0.0183	0.0183	0.0183	0.0185	0.0185	0.0185	0.0185	0.0185	0.0185	0.0185	0.0185	0.0185
GENERAL SERVICE 50-1000KW NONI	2.9918	2.9918	2.9918	2.9918	3.0271	3.0271	3.0271	3.0271	3.0271	3.0271	3.0271	3.0271	3.0271
GENERAL SERVICE 50-1000KW INT	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027
GENERAL SERVICE 1000-1500KW	\$ 2.992	\$ 2.992	\$ 2.992	\$ 2.992	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027	\$ 3.027
GENERAL SERVICE 1500-5000 KW	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.857	\$ 2.891	\$ 2.891	\$ 2.891	\$ 2.891	\$ 2.891	\$ 2.891	\$ 2.891	\$ 2.891	\$ 2.891
LARGE USERS	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.735	\$ 2.767	\$ 2.767	\$ 2.767	\$ 2.767	\$ 2.767	\$ 2.767	\$ 2.767	\$ 2.767	\$ 2.767
STREET LIGHTING	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.404	\$ 3.444	\$ 3.444	\$ 3.444	\$ 3.444	\$ 3.444	\$ 3.444	\$ 3.444	\$ 3.444	\$ 3.444
UNMETERED SCATTERED LOADS	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020

Revenue

RESIDENTIAL	\$ 6,868,947	\$ 6,244,446	\$ 6,497,001	\$ 5,593,152	\$ 5,580,694	\$ 5,752,310	\$ 6,345,714	\$ 6,472,908	\$ 5,728,984	\$ 5,873,257	\$ 6,154,942	\$ 6,698,536	\$ 73,810,892
GENERAL SERVICE <50KW	\$ 1,754,116	\$ 1,626,680	\$ 1,507,843	\$ 1,243,302	\$ 1,240,542	\$ 1,354,406	\$ 1,532,875	\$ 1,476,268	\$ 1,299,981	\$ 1,482,511	\$ 1,543,411	\$ 1,675,278	\$ 17,737,213
GENERAL SERVICE 50-1000KW NONI	\$ 1,806,098	\$ 1,696,424	\$ 1,902,029	\$ 1,778,254	\$ 1,604,268	\$ 1,688,119	\$ 1,663,504	\$ 1,710,286	\$ 1,647,455	\$ 1,721,586	\$ 1,773,301	\$ 1,722,779	\$ 20,714,102
GENERAL SERVICE 50-1000KW INT	\$ 699,375	\$ 662,044	\$ 701,576	\$ 661,316	\$ 698,565	\$ 708,480	\$ 749,263	\$ 705,741	\$ 744,081	\$ 734,388	\$ 698,495	\$ 709,509	\$ 8,472,834
GENERAL SERVICE 1000-1500KW	\$ 207,933	\$ 198,224	\$ 218,092	\$ 234,087	\$ 183,416	\$ 210,991	\$ 225,220	\$ 219,781	\$ 219,176	\$ 219,237	\$ 208,780	\$ 213,873	\$ 2,558,809
GENERAL SERVICE 1500-5000 KW	\$ 674,242	\$ 643,187	\$ 688,083	\$ 657,672	\$ 706,728	\$ 675,552	\$ 736,101	\$ 721,405	\$ 721,816	\$ 723,053	\$ 674,580	\$ 674,097	\$ 8,296,517
LARGE USERS	\$ 406,191	\$ 388,923	\$ 426,477	\$ 397,420	\$ 415,044	\$ 426,837	\$ 459,624	\$ 461,822	\$ 455,663	\$ 445,395	\$ 402,982	\$ 411,490	\$ 5,097,868
STREET LIGHTING	\$ 56,363	\$ 56,492	\$ 56,459	\$ 56,529	\$ 57,407	\$ 57,476	\$ 57,467	\$ 57,586	\$ 57,577	\$ 57,909	\$ 58,320	\$ 59,087	\$ 688,672
UNMETERED SCATTERED LOADS	\$ 41,059	\$ 37,542	\$ 43,659	\$ 39,754	\$ 43,772	\$ 42,264	\$ 61,652	\$ 60,445	\$ 39,414	\$ 39,846	\$ 39,212	\$ 41,766	\$ 530,385
TOTAL													\$ 137,907,292
Smart Meter Adder	\$ 333,101	\$ 333,555	\$ 333,677	\$ 334,063	\$ 492,742	\$ 493,203	\$ 493,718	\$ 494,117	\$ 494,859	\$ 495,795	\$ 496,684	\$ 497,292	\$ 5,292,806
													\$ 143,200,098



Attachment Y - Throughput Revenue

Hydro Ottawa Limited
EB-2011-0054
Exhibit C1
Tab 1
Schedule 2
Attachment Y
Filed: 2011-06-17
Page 6 of 9

2010 Actual Distribution Revenue

Customer/Connection Numbers	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
RESIDENTIAL	269,983	269,969	270,358	270,612	270,967	271,349	271,720	272,081	272,425	272,936	273,375	273,758	271,628
GENERAL SERVICE <50KW	23,415	23,409	23,410	23,414	23,423	23,417	23,413	23,408	23,423	23,447	23,485	23,548	23,434
GENERAL SERVICE 50-1000KW NONI	2,626	2,631	2,634	2,635	2,641	2,651	2,658	2,664	2,668	2,676	2,656	2,632	2,648
GENERAL SERVICE 50-1000KW INT	572	572	574	575	575	575	576	577	583	583	586	592	578
GENERAL SERVICE 1000-1500KW	52	52	52	53	53	53	53	53	53	53	54	54	53
GENERAL SERVICE 1500-5000 KW	66	66	66	65	65	65	66	66	66	67	67	68	66
LARGE USERS	12	12	12	12	12	12	12	12	12	12	12	12	12
STREET LIGHTING	54,361	54,360	54,236	54,297	54,195	54,440	54,354	54,354	54,517	54,554	54,535	54,535	54,395
UNMETERED SCATTERED LOADS	2,851	2,850	2,873	2,879	2,883	2,883	2,885	2,885	2,888	2,910	3,013	3,084	2,907

kWh/kW Sales

RESIDENTIAL	201,641,188	204,157,293	227,381,160	190,777,529	147,744,799	146,546,147	177,119,830	218,613,849	204,406,338	185,543,919	186,223,312	182,095,111	2,272,250,475
GENERAL SERVICE <50KW	63,536,882	61,720,966	68,820,135	61,735,857	53,317,890	53,432,558	58,180,829	64,071,985	61,560,687	59,080,075	60,624,505	60,321,891	726,404,260
GENERAL SERVICE 50-1000KW NONI	336,199	299,539	412,793	314,755	321,365	366,459	364,094	355,743	357,025	328,804	380,087	357,484	4,194,347
GENERAL SERVICE 50-1000KW INT	197,032	193,889	189,694	190,469	190,142	231,545	200,462	224,951	216,310	202,245	183,644	197,804	2,418,187
GENERAL SERVICE 1000-1500KW	62,129	60,685	59,989	57,681	61,682	69,600	64,547	72,361	66,950	64,708	63,526	62,200	766,058
GENERAL SERVICE 1500-5000 KW	139,897	138,019	134,668	134,180	139,901	163,619	152,685	175,079	148,529	145,239	147,108	137,293	1,756,217
LARGE USERS	91,443	95,415	94,098	91,953	94,186	114,665	108,625	130,827	115,719	101,888	91,496	94,514	1,224,829
STREET LIGHTING	10,352	10,020	9,965	10,021	9,958	10,076	10,010	10,019	10,110	10,117	10,087	10,089	120,823
UNMETERED SCATTERED LOADS	1,469,398	1,307,178	1,592,273	1,399,223	1,498,674	1,367,923	1,473,080	1,420,726	1,370,211	1,465,603	1,432,938	1,511,794	17,309,021

Rates - Fixed Monthly

RESIDENTIAL	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.50	\$ 8.52	\$ 8.52	\$ 8.52	\$ 8.52	\$ 8.52	\$ 8.52	\$ 8.52	\$ 8.52	\$ 8.52
GENERAL SERVICE <50KW	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.70	\$ 14.73	\$ 14.73	\$ 14.73	\$ 14.73	\$ 14.73	\$ 14.73	\$ 14.73	\$ 14.73	\$ 14.73
GENERAL SERVICE 50-1000KW NONI	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76
GENERAL SERVICE 50-1000KW INT	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76
GENERAL SERVICE 1000-1500KW	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.31	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76
GENERAL SERVICE 1500-5000 KW	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,024.83	\$ 4,032.07	\$ 4,032.07	\$ 4,032.07	\$ 4,032.07	\$ 4,032.07	\$ 4,032.07	\$ 4,032.07	\$ 4,032.07	\$ 4,032.07
LARGE USERS	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,617.15	\$ 14,643.46	\$ 14,643.46	\$ 14,643.46	\$ 14,643.46	\$ 14,643.46	\$ 14,643.46	\$ 14,643.46	\$ 14,643.46	\$ 14,643.46
STREET LIGHTING	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49
UNMETERED SCATTERED LOADS	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.02	\$ 4.03	\$ 4.03	\$ 4.03	\$ 4.03	\$ 4.03	\$ 4.03	\$ 4.03	\$ 4.03	\$ 4.03

Rates - Volumetric Charge

RESIDENTIAL	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207
GENERAL SERVICE <50KW	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185
GENERAL SERVICE 50-1000KW NONI	\$ 3.0271	\$ 3.0271	\$ 3.0271	\$ 3.0271	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325
GENERAL SERVICE 50-1000KW INT	\$ 3.0271	\$ 3.0271	\$ 3.0271	\$ 3.0271	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325
GENERAL SERVICE 1000-1500KW	\$ 3.0271	\$ 3.0271	\$ 3.0271	\$ 3.0271	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325
GENERAL SERVICE 1500-5000 KW	\$ 2.8910	\$ 2.8910	\$ 2.8910	\$ 2.8910	\$ 2.8962	\$ 2.8962	\$ 2.8962	\$ 2.8962	\$ 2.8962	\$ 2.8962	\$ 2.8962	\$ 2.8962	\$ 2.8962
LARGE USERS	\$ 2.7665	\$ 2.7665	\$ 2.7665	\$ 2.7665	\$ 2.7725	\$ 2.7725	\$ 2.7725	\$ 2.7725	\$ 2.7725	\$ 2.7725	\$ 2.7725	\$ 2.7725	\$ 2.7725
STREET LIGHTING	\$ 3.4439	\$ 3.4439	\$ 3.4439	\$ 3.4439	\$ 3.4501	\$ 3.4501	\$ 3.4501	\$ 3.4501	\$ 3.4501	\$ 3.4501	\$ 3.4501	\$ 3.4501	\$ 3.4501
UNMETERED SCATTERED LOADS	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.020	\$ 0.0200	\$ 0.0200	\$ 0.0200	\$ 0.0200	\$ 0.0200	\$ 0.0200	\$ 0.0200	\$ 0.0200	\$ 0.0200

Revenue

RESIDENTIAL	\$6,468,828	\$6,520,792	\$7,004,833	\$6,249,297	\$5,366,956	\$5,345,399	\$5,981,435	\$6,843,437	\$6,552,272	\$6,166,174	\$6,183,978	\$6,101,787	\$74,785,188
GENERAL SERVICE <50KW	\$1,519,633	\$1,485,950	\$1,617,299	\$1,486,299	\$1,331,402	\$1,333,435	\$1,421,219	\$1,530,132	\$1,483,893	\$1,438,356	\$1,467,487	\$1,462,817	\$17,577,922
GENERAL SERVICE 50-1000KW NONI	\$1,675,022	\$1,565,301	\$1,908,881	\$1,612,362	\$1,636,797	\$1,776,051	\$1,770,635	\$1,746,817	\$1,751,705	\$1,668,130	\$1,818,632	\$1,744,070	\$20,674,405
GENERAL SERVICE 50-1000KW INT	\$739,611	\$730,099	\$717,902	\$720,498	\$720,793	\$846,347	\$752,338	\$826,852	\$802,152	\$759,502	\$703,845	\$748,291	\$9,068,231
GENERAL SERVICE 1000-1500KW	\$201,087	\$196,714	\$194,610	\$187,872	\$200,341	\$224,353	\$209,029	\$232,725	\$216,316	\$209,518	\$206,183	\$202,161	\$2,480,911
GENERAL SERVICE 1500-5000 KW	\$670,081	\$664,653	\$654,965	\$649,527	\$667,266	\$735,959	\$708,322	\$773,179	\$696,287	\$690,790	\$696,203	\$671,807	\$8,279,041
LARGE USERS	\$428,384	\$439,372	\$435,728	\$429,793	\$436,853	\$493,631	\$476,885	\$538,439	\$496,553	\$458,205	\$429,394	\$437,761	\$5,500,996
STREET LIGHTING	\$62,287	\$61,145	\$60,893	\$61,115	\$60,913	\$61,437	\$61,168	\$61,593	\$61,593	\$61,637	\$61,524	\$61,531	\$736,444
UNMETERED SCATTERED LOADS	\$40,555	\$37,339	\$43,076	\$39,278	\$41,592	\$38,977	\$41,088	\$40,041	\$39,043	\$41,039	\$40,801	\$42,664	\$485,495
TOTAL													\$139,588,632
Smart Meter Adder	\$498,500	\$498,474	\$499,138	\$499,575	\$500,196	\$500,845	\$501,477	\$502,086	\$502,706	\$503,620	\$504,395	\$505,116	\$6,016,129
Total with Smart Meters													\$145,604,761



Attachment Y - Throughput Revenue

Hydro Ottawa Limited
EB-2011-0054
Exhibit C1
Tab 1
Schedule 2
Attachment Y
Filed: 2011-06-17
Page 7 of 9

2010 Weather Normal Distribution Revenue

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



Attachment Y - Throughput Revenue

Hydro Ottawa Limited
EB-2011-0054
Exhibit C1
Tab 1
Schedule 2
Attachment Y
Filed: 2011-06-17
Page 8 of 9

2011 Forecast Distribution Revenue													
Customer/Connection Numbers	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
RESIDENTIAL	274,107	274,456	274,804	275,152	275,500	275,847	276,193	276,540	276,885	277,731	278,076	278,421	276,143
GENERAL SERVICE <50KW	23,502	23,510	23,518	23,525	23,533	23,541	23,548	23,556	23,564	23,572	23,579	23,587	23,545
GENERAL SERVICE 50-1000KW NONI	2,635	2,637	2,638	2,639	2,639	2,641	2,642	2,644	2,646	2,648	2,651	2,653	2,643
GENERAL SERVICE 50-1000KW INT	592	592	592	591	591	590	590	590	589	589	589	589	590
GENERAL SERVICE 1000-1500KW	54	54	54	54	54	54	54	54	54	54	54	54	54
GENERAL SERVICE 1500-5000 KW	67	67	67	67	67	67	67	67	67	67	67	67	67
LARGE USERS	12	12	12	12	12	12	12	12	12	12	12	12	12
STREET LIGHTING	54,405	54,460	54,513	54,567	54,624	54,680	54,738	54,797	54,857	54,919	54,981	55,051	54,716
UNMETERED SCATTERED LOADS	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
SENTINEL LIGHTS	82	82	82	82	82	82	82	82	82	82	82	82	82
STANDBY 1500-5000 KW	1	1	2	2	2	2	2	2	2	2	2	2	2
kWh/kW Sales	1,000												
RESIDENTIAL	231,590,307	206,452,193	200,737,529	166,671,584	158,029,588	179,962,430	197,946,368	196,804,437	163,019,447	167,116,585	182,913,679	217,755,546	2,268,989,694
GENERAL SERVICE <50KW	75,887,623	67,997,394	67,886,032	58,163,470	56,890,655	60,275,745	63,898,500	63,703,165	58,016,703	58,860,786	62,859,995	72,251,923	766,681,991
GENERAL SERVICE 50-1000KW NONI	378,008	364,873	391,404	374,975	342,245	362,035	334,581	347,118	344,894	338,512	352,361	357,375	4,288,383
GENERAL SERVICE 50-1000KW INT	189,421	197,158	192,907	188,222	201,540	206,585	206,519	202,308	214,504	199,536	191,976	194,258	2,384,934
GENERAL SERVICE 1000-1500KW	63,203	63,796	65,812	60,915	68,003	67,759	68,527	69,444	69,026	65,973	66,394	64,662	793,512
GENERAL SERVICE 1500-5000 KW	138,063	138,736	136,174	137,306	143,909	152,064	155,379	160,029	159,828	147,511	147,310	135,047	1,751,354
LARGE USERS	93,702	88,027	92,052	90,482	95,299	104,427	111,046	116,434	112,138	104,307	97,426	94,513	1,199,853
STREET LIGHTING	9,967	9,958	9,981	10,003	10,026	10,049	10,072	10,094	10,117	10,140	10,163	10,186	120,755
UNMETERED SCATTERED LOADS	1,486,671	1,396,448	1,450,423	1,391,538	1,446,346	1,459,926	1,469,430	1,480,719	1,479,370	1,427,934	1,425,167	1,478,338	17,392,309
SENTINEL LIGHTS													
STANDBY 1500-5000 KW	3,600	3,600	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	79,200
Rates - Fixed Monthly													
RESIDENTIAL	\$ 8.52	\$ 8.52	\$ 8.52	\$ 8.52	\$ 8.54	\$ 8.54	\$ 8.54	\$ 8.54	\$ 8.54	\$ 8.54	\$ 8.54	\$ 8.54	\$ 8.54
GENERAL SERVICE <50KW	\$ 14.73	\$ 14.73	\$ 14.73	\$ 14.73	\$ 14.76	\$ 14.76	\$ 14.76	\$ 14.76	\$ 14.76	\$ 14.76	\$ 14.76	\$ 14.76	\$ 14.76
GENERAL SERVICE 50-1000KW NONI	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21
GENERAL SERVICE 50-1000KW INT	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21
GENERAL SERVICE 1000-1500KW	\$ 250.76	\$ 250.76	\$ 250.76	\$ 250.76	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21	\$ 251.21
GENERAL SERVICE 1500-5000 KW	\$ 4,032.07	\$ 4,032.07	\$ 4,032.07	\$ 4,032.07	\$ 4,039.33	\$ 4,039.33	\$ 4,039.33	\$ 4,039.33	\$ 4,039.33	\$ 4,039.33	\$ 4,039.33	\$ 4,039.33	\$ 4,039.33
LARGE USERS	\$ 14,643.46	\$ 14,643.46	\$ 14,643.46	\$ 14,643.46	\$ 14,669.82	\$ 14,669.82	\$ 14,669.82	\$ 14,669.82	\$ 14,669.82	\$ 14,669.82	\$ 14,669.82	\$ 14,669.82	\$ 14,669.82
STREET LIGHTING	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49	\$ 0.49
UNMETERED SCATTERED LOADS	\$ 4.03	\$ 4.03	\$ 4.03	\$ 4.03	\$ 4.04	\$ 4.04	\$ 4.04	\$ 4.04	\$ 4.04	\$ 4.04	\$ 4.04	\$ 4.04	\$ 4.04
STANDBY 1500-5000 KW	\$ 107.83	\$ 107.83	\$ 107.83	\$ 107.83	\$ 108.02	\$ 108.02	\$ 108.02	\$ 108.02	\$ 108.02	\$ 108.02	\$ 108.02	\$ 108.02	\$ 108.02
Rates - Volumetric Charge													
RESIDENTIAL	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207	\$ 0.0207
GENERAL SERVICE <50KW	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185	\$ 0.0185
GENERAL SERVICE 50-1000KW NONI	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380
GENERAL SERVICE 50-1000KW INT	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380
GENERAL SERVICE 1000-1500KW	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0325	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380	\$ 3.0380
GENERAL SERVICE 1500-5000 KW	\$ 2,8962	\$ 2,8962	\$ 2,8962	\$ 2,8962	\$ 2,9014	\$ 2,9014	\$ 2,9014	\$ 2,9014	\$ 2,9014	\$ 2,9014	\$ 2,9014	\$ 2,9014	\$ 2,9014
LARGE USERS	\$ 2,7725	\$ 2,7725	\$ 2,7725	\$ 2,7725	\$ 2,7775	\$ 2,7775	\$ 2,7775	\$ 2,7775	\$ 2,7775	\$ 2,7775	\$ 2,7775	\$ 2,7775	\$ 2,7775
STREET LIGHTING	\$ 3.4501	\$ 3.4501	\$ 3.4501	\$ 3.4501	\$ 3.4563	\$ 3.4563	\$ 3.4563	\$ 3.4563	\$ 3.4563	\$ 3.4563	\$ 3.4563	\$ 3.4563	\$ 3.4563
UNMETERED SCATTERED LOADS	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0002	\$ 0.0002	\$ 0.0002	\$ 0.0002	\$ 0.0002	\$ 0.0002	\$ 0.0002	\$ 0.0002	\$ 0.0002
STANDBY 1500-5000 KW	\$ 1.3200	\$ 1.3200	\$ 1.3200	\$ 1.3200	\$ 1.3224	\$ 1.3224	\$ 1.3224	\$ 1.3224	\$ 1.3224	\$ 1.3224	\$ 1.3224	\$ 1.3224	\$ 1.3224
Revenue													
RESIDENTIAL	\$ 7,129,106	\$ 6,611,926	\$ 6,496,600	\$ 5,794,399	\$ 5,623,980	\$ 6,080,953	\$ 6,456,181	\$ 6,435,500	\$ 5,739,103	\$ 5,831,134	\$ 6,161,080	\$ 6,885,252	\$ 75,245,214
GENERAL SERVICE <50KW	\$ 1,750,109	\$ 1,604,254	\$ 1,602,307	\$ 1,422,553	\$ 1,399,641	\$ 1,462,564	\$ 1,529,698	\$ 1,526,198	\$ 1,421,111	\$ 1,436,840	\$ 1,510,938	\$ 1,684,802	\$ 18,351,014
GENERAL SERVICE 50-1000KW NONI	\$ 1,806,960	\$ 1,767,753	\$ 1,848,408	\$ 1,798,762	\$ 1,702,735	\$ 1,763,274	\$ 1,680,273	\$ 1,718,742	\$ 1,712,549	\$ 1,693,704	\$ 1,736,308	\$ 1,752,164	\$ 20,981,631
GENERAL SERVICE 50-1000KW INT	\$ 722,868	\$ 746,353	\$ 733,485	\$ 719,082	\$ 760,642	\$ 775,773	\$ 775,539	\$ 762,711	\$ 799,729	\$ 754,082	\$ 731,196	\$ 738,210	\$ 9,019,672
GENERAL SERVICE 1000-1500KW	\$ 205,203	\$ 207,001	\$ 213,115	\$ 198,264	\$ 220,157	\$ 219,417	\$ 221,750	\$ 224,536	\$ 223,265	\$ 213,992	\$ 215,271	\$ 210,008	\$ 2,571,982
GENERAL SERVICE 1500-5000 KW	\$ 670,007	\$ 671,955	\$ 664,535	\$ 667,813	\$ 688,171	\$ 711,834	\$ 721,451	\$ 734,942	\$ 734,360	\$ 698,622	\$ 698,041	\$ 662,461	\$ 8,324,193
LARGE USERS	\$ 435,510	\$ 419,776	\$ 430,936	\$ 426,581	\$ 440,732	\$ 466,084	\$ 484,469	\$ 499,434	\$ 487,500	\$ 465,751	\$ 446,640	\$ 438,547	\$ 5,441,960
STREET LIGHTING	\$ 61,044	\$ 61,041	\$ 61,145	\$ 61,250	\$ 61,419	\$ 61,525	\$ 61,632	\$ 61,740	\$ 61,848	\$ 61,957	\$ 62,067	\$ 62,179	\$ 738,848
UNMETERED SCATTERED LOADS	\$ 42,198	\$ 40,394	\$ 41,473	\$ 40,296	\$ 42,785	\$ 42,788	\$ 42,790	\$ 42,792	\$ 42,792	\$ 42,781	\$ 42,781	\$ 42,781	\$ 266,660
STANDBY 1500-5000 KW	\$ 4,860	\$ 4,860	\$ 9,720	\$ 9,720	\$ 9,737	\$ 9,737	\$ 9,737	\$ 9,737	\$ 9,737	\$ 9,737	\$ 9,737	\$ 9,737	\$ 107,058
TOTAL	\$ 12,827,865	\$ 12,135,313	\$ 12,101,724	\$ 11,138,721	\$ 10,920,000	\$ 11,563,950	\$ 11,953,520	\$ 11,986,333	\$ 11,201,994	\$ 11,178,602	\$ 11,584,059	\$ 12,456,152	\$ 141,048,233
Smart Meter Funding Adder	\$ 505,628	\$ 506,231	\$ 506,831	\$ 507,428	\$ 429,402	\$ 429,907	\$ 430,412	\$ 430,916	\$ 431,421	\$ 432,935	\$ 433,139	\$ 433,644	\$ 5,477,594
Total with Smart Meters													\$ 146,525,827



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Exhibit C1
Tab 1
Schedule 2
Attachment Y
Filed: 2011-06-17
Page 9 of 9

2012 Forecast Distribution Revenue													
Customer/Connection Numbers	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/Total
RESIDENTIAL	278,765	279,109	279,453	279,796	280,139	280,482	281,324	281,666	282,008	282,349	282,690	283,030	280,901
GENERAL SERVICE <50KW	23,594	23,602	23,610	23,617	23,625	23,633	23,640	23,648	23,655	23,663	23,670	23,678	23,636
GENERAL SERVICE 50-1000KW NONI	2,655	2,658	2,660	2,662	2,664	2,666	2,668	2,670	2,671	2,673	2,675	2,676	2,667
GENERAL SERVICE 50-1000KW INT	590	590	591	592	592	593	592	592	593	593	594	594	592
GENERAL SERVICE 1000-1500KW	54	54	54	54	54	54	54	54	54	54	54	54	54
GENERAL SERVICE 1500-5000 KW	67	67	67	67	67	67	67	67	67	67	67	67	67
LARGE USERS	12	12	12	12	12	12	12	12	12	12	12	12	12
STREET LIGHTING	55,122	55,193	55,268	55,343	55,419	55,498	55,578	55,658	55,742	55,826	55,911	56,001	55,546
UNMETERED SCATTERED LOADS	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
SENTINEL LIGHTS	73	73	73	73	73	73	73	73	73	73	73	73	73
STANDBY 50-1500 KW	-	-	-	-	-	-	-	-	-	-	-	-	-
STANDBY 1500-5000 KW	2	2	2	2	2	2	2	2	2	2	2	2	2
STANDBY LARGE USE	-	-	-	-	-	-	-	-	-	-	-	-	-
kWh/kW Sales													
RESIDENTIAL	229,055,431	209,733,652	198,567,188	165,298,193	157,210,801	177,950,740	197,083,783	195,421,176	161,048,486	166,722,477	181,484,955	215,384,729	2,254,961,609
GENERAL SERVICE <50KW	75,042,964	69,425,403	66,821,792	57,780,414	56,332,756	59,588,724	63,299,418	63,059,622	57,046,820	58,643,206	62,254,160	71,426,783	760,702,061
GENERAL SERVICE 50-1000KW NONI	373,378	359,845	385,578	369,118	336,320	355,278	328,648	341,221	339,001	332,219	346,160	351,596	4,218,352
GENERAL SERVICE 50-1000KW INT	191,068	198,509	196,133	191,506	202,549	207,452	207,101	203,137	215,138	200,678	193,304	195,728	2,402,303
GENERAL SERVICE 1000-1500KW	62,477	63,029	64,993	60,180	67,095	66,847	67,680	68,633	68,214	65,118	65,516	63,839	783,622
GENERAL SERVICE 1500-5000 KW	135,526	136,124	134,721	134,691	141,097	149,114	152,502	157,199	156,994	144,700	144,499	132,511	1,719,678
LARGE USERS	92,664	88,217	91,031	89,469	94,224	103,161	109,797	115,154	110,913	103,139	96,326	93,527	1,187,623
STREET LIGHTING	10,002	10,025	10,047	10,069	10,092	10,114	10,136	10,158	10,181	10,203	10,225	10,248	121,500
UNMETERED SCATTERED LOADS	1,470,527	1,409,359	1,425,855	1,373,106	1,433,021	1,435,704	1,451,348	1,458,622	1,452,533	1,417,406	1,405,433	1,451,436	17,184,348
SENTINEL LIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
STANDBY 50-1500 KW	-	-	-	-	-	-	-	-	-	-	-	-	-
STANDBY 1500-5000 KW	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400
STANDBY LARGE USE	-	-	-	-	-	-	-	-	-	-	-	-	-
Rates - Fixed Monthly													
RESIDENTIAL	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69
GENERAL SERVICE <50KW	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76
GENERAL SERVICE 50-1000KW NONI	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18
GENERAL SERVICE 50-1000KW INT	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18
GENERAL SERVICE 1000-1500KW	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18
GENERAL SERVICE 1500-5000 KW	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54
LARGE USERS	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52
STREET LIGHTING	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56
UNMETERED SCATTERED LOADS	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59
SENTINEL LIGHTS	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15
STANDBY 50-1500 KW	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63
STANDBY 1500-5000 KW	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63
STANDBY LARGE USE	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63
Rates - Volumetric Charge													
RESIDENTIAL	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235
GENERAL SERVICE <50KW	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210
GENERAL SERVICE 50-1000KW NONI	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488
GENERAL SERVICE 50-1000KW INT	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488
GENERAL SERVICE 1000-1500KW	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488
GENERAL SERVICE 1500-5000 KW	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937
LARGE USERS	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531
STREET LIGHTING	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237
UNMETERED SCATTERED LOADS	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227
SENTINEL LIGHTS	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229
STANDBY 50-1500 KW	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365
STANDBY 1500-5000 KW	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012
STANDBY LARGE USE	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658
Revenue													
RESIDENTIAL	\$8,085,174	\$7,634,464	\$7,375,395	\$6,596,931	\$6,410,210	\$6,900,902	\$7,358,677	\$7,322,922	\$6,518,506	\$6,655,148	\$7,005,357	\$7,805,274	\$8,668,960
GENERAL SERVICE <50KW	\$1,971,370	\$1,853,520	\$1,798,968	\$1,609,212	\$1,578,936	\$1,647,024	\$1,725,502	\$1,720,592	\$1,594,441	\$1,628,094	\$1,704,057	\$1,896,824	\$2,078,538
GENERAL SERVICE 50-1000KW NONI	\$2,044,976	\$1,998,976	\$2,088,359	\$2,032,212	\$1,919,705	\$1,985,621	\$1,894,296	\$1,938,167	\$1,930,978	\$1,908,043	\$1,956,571	\$1,975,558	\$2,673,462
GENERAL SERVICE 50-1000KW INT	\$827,189	\$853,010	\$844,976	\$829,169	\$867,400	\$884,460	\$883,078	\$869,522	\$911,031	\$861,260	\$835,928	\$844,389	\$1,031,414
GENERAL SERVICE 1000-1500KW	\$230,872	\$232,776	\$239,549	\$222,947	\$246,798	\$245,943	\$248,814	\$252,101	\$250,856	\$239,980	\$241,353	\$235,568	\$2,887,358
GENERAL SERVICE 1500-5000 KW	\$753,617	\$755,589	\$750,968	\$750,868	\$771,967	\$798,373	\$809,533	\$825,003	\$824,327	\$783,833	\$783,173	\$743,688	\$9,350,940
LARGE USERS	\$492,021	\$477,998	\$486,872	\$481,945	\$496,937	\$525,119	\$464,041	\$562,933	\$549,561	\$525,048	\$503,566	\$494,740	\$6,142,780
STREET LIGHTING	\$69,907	\$70,035	\$70,164	\$70,293	\$70,423	\$70,555	\$70,687	\$70,819	\$70,953	\$71,088	\$71,222	\$71,360	\$847,504
UNMETERED SCATTERED LOADS	\$47,574	\$46,185	\$46,560	\$45,362	\$46,722	\$46,783	\$47,139	\$47,304	\$47,165	\$46,368	\$46,096	\$47,141	\$560,399
SENTINEL LIGHTS	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$1,880
STANDBY 1500-5000 KW	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$132,648
TOTAL	\$14,533,910	\$13,933,764	\$13,713,020	\$12,850,150	\$12,420,309	\$13,115,990	\$13,594,977	\$13,620,574	\$12,708,829	\$12,730,073	\$13,158,535	\$14,125,752	\$160,305,882
Smart Meter Funding Adder	\$434,148	\$434,651	\$435,154	\$435,656									\$1,739,609
Total with Smart Meters													\$162,045,492



DEPRECIATION/AMORTIZATION/DISPOSAL SCHEDULE

Hydro Ottawa Limited ("Hydro Ottawa") is not proposing to make any changes from the amortization rates that were used in the 2008 Electricity Distribution Rate Application (EB-2007-0713). As per the Capitalization Policy (Attachment Q to Exhibit B1-3-1) this means following the method and lives set out by the Ontario Energy Board (the "Board"). Therefore an amortization study is not included with this application.

Hydro Ottawa uses the half year rule for calculating depreciation/amortization in the year that capital additions are added to the rate base for both actual and budgeted pooled assets, except in the case of discrete material assets, such as a station. In those specific cases, that actual or forecasted in-service month would be used to calculate the depreciation/amortization.

The following tables detail the amortization expenses for 2008 Approved, 2008 Actual, 2009 Actual, 2010 Actual, 2011 Budget and 2012 Budget, by asset group. Also included is the amortization period for the various assets that make up each grouping. As detailed in Exhibit I2-1-1, Hydro Ottawa received approval to recover the cost of meters stranded as a result of the installation of Smart Meters over a six year period. \$2,987k has been included in the amortization expense for 2012, which is the fifth year of the six year period.

Also included in the Tables is the affect on amortization from actual disposals in 2008, 2009 and 2010 and budgeted disposals in 2011 and 2012.

Hydro Ottawa has not provided Appendix 2-M of the Board's Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, issued on June 28, 2010, as it is a simplified approach to the calculation of depreciation expense and the depreciation expense is already provided in Exhibit B2-1-1, Attachment S (Updated).



Table 1 – Approved/Actual Amortization Expense 2008 to 2009

Asset Group	2008 Approved Amortization Expense \$000	2008 Actual Amortization Expense \$000	2008 Actual Disposals \$000	2009 Actual Amortization Expense \$000	2009 Actual Disposals \$000	Amortization Period (years)
Land and Buildings	(77)	(759)	1	1,798	4	Note 1
TS Primary Above 50	(1,049)	(874)	0	(1,330)	0	40
DS	(1,148)	(1,102)	2	(1,870)	427	30
Poles, Wires	(14,766)	(14,692)	0	(15,129)	36,124	25
Line Transformers	(4,042)	(3,926)	0	(3,902)	28,006	25
Services and Meters	(6,720)	(7,365)	(219)	(7,903)		Note 2
General Plant	(1,089)	(359)	0	(2,999)		Note 3
Equipment	(2,912)	(2,947)	9,947	(3,152)	1,066	10
IT Assets	(8,237)	(8,892)	16,455	(8,734)	(436)	Note 4
Other Distribution Assets	(782)	(661)	94	(677)	3,966	Note 5
TOTAL	(\$40,822)	(\$41,576)	\$26,279	(\$43,898)	\$69,157	

Notes:

1. Land is not amortized; Land Rights and Buildings are amortized over 50 years.
2. Services and conventional meters are amortized over 25 years; Smart Meters over 15 years.
3. Buildings & Fixtures – Brick, Concrete and Steel is amortized over 50 years; Other construction over 25 years.
4. Computer hardware and some software are amortized over 5 years; the CIS is amortized over 10 years.
5. Load Management Controls are amortized over 10 years; System Supervisory Equipment over 15 years.



Table 2 – Actual/Budget Amortization Expense 2009 to 2012

Asset Group	2009 Adjustment \$000 ¹	2010 Actual Amortization Expense \$000	2010 Actual Disposals \$000	2011 Budget Amortization Expense \$000	2011 Budgeted Disposals \$000	2012 Budget Amortization Expense \$000	2012 Budgeted Disposals \$000	Amortization Period (years)
Land and Buildings	2	(392)		(429)	0	(508)		Note 1
TS Primary Above 50		(1,364)		(1,797)	0	(1,973)		Note 2
DS		(1,735)	100	(1,951)	0	(2,393)		30
Poles, Wires		(15,814)	2,119	(15,946)	0	(16,200)		25
Line Transformers		(3,726)	22,086	(3,378)	0	(3,459)		25
Services and Meters		(8,887)	0	(9,106)	0	(9,554)		Note 3
General Plant	989	(908)		(914)	0	(960)		Note 4
Equipment		(3,135)	1,650	(3,229)	1,076	(3,206)	1,174	Note 5
IT Assets		(9,531)	686	(9,244)	0	(8,197)		Note 6
Other Distribution Assets		(736)	49	(834)	0	(966)		Note 7
TOTAL	\$991	(\$46,229)	\$26,689	(\$46,828)	\$1,076	(\$47,415)	\$1,174	

Notes:

1. Land is not amortized; Land Rights and Buildings are amortized over 50 years.
2. Services and conventional meters are amortized over 25 years; Smart Meters over 15 years.
3. Buildings & Fixtures – Brick, Concrete and Steel is amortized over 50 years; Other construction over 25 years.
4. Computer hardware and some software are amortized over 5 years; the CIS is amortized over 10 years.
5. Load Management Controls are amortized over 10 years; System Supervisory Equipment over 15 years.

¹ 2009 Adjustment relates to the removal of Non Distribution Assets from rate base.



Included in Table 2 above are the following Asset Retirement Obligations ("ARO"):

Asset Retirement Obligation	USoA	Gross ARO as of Dec. 31, 2009 \$	2010 Depreciation Expense \$	Net Book Value 2010 \$	2011 Depreciation Expense \$	Net Book Value 2011 \$	2012 Depreciation Expense \$	Net Book Value 2012 \$
Station Equipment (Below 50 kV)	1820	9,647	(2,410)	7,237	(2,410)	4,827	(2,417)	2,410
Line Transformers	1815	929,814	(232,294)	697,520	(232,924)	465,226	(232,931)	232,294
Total		\$939,461	(\$234,704)	\$704,757	(\$234,705)	\$470,052	(\$235,348)	\$234,704



PAYMENTS IN LIEU OF TAXES CALCULATION

1.0 INTRODUCTION

Hydro Ottawa Limited ("Hydro Ottawa") is required to make Payments in Lieu of Taxes ("PILs") based on its taxable income. The amount for PILs included in the 2012 revenue requirement is \$8,566,937. Hydro Ottawa's model to calculate the forecasted 2012 PILs (the "Tax Model") is based on the 2012 Income Tax/PILs Work Form developed by the Ontario Energy Board for 2012 rate applications which was issued August 26th, 2011. The Model reflects the 2010 Actual Year, 2011 Bridge Year and 2012 Test Year with the appropriate roll forward of balances to project the 2012 taxes.

2.0 GENERAL METHODOLOGY

For 2012 income taxes, Hydro Ottawa has used a combined Federal and Ontario effective tax rate of 26.12%, down from 34.5% used in 2008. This rate is applied to Hydro Ottawa's regulatory taxable income determined through the Tax Model. This amount is then grossed up by the tax rate to determine the tax provision component of the revenue requirement.

To determine the regulatory taxable income, the Capital Cost Allowance ("CCA") for 2012 was forecasted. This forecast uses the estimated ending 2011 Undepreciated Capital Cost ("UCC") balance as the opening balance for 2012 and the forecast 2012 capital additions (applying the half-year rule) to determine the closing UCC balance for 2011. The Cumulative Eligible Capital ("CEC") deduction for 2012 is also determined based on the 2012 forecast eligible capital expenditures.



3.0 PRINCIPLES

As noted above, Hydro Ottawa has followed the same principles as it has for its previous rate applications. These are summarized in the sections that follow.

3.1 Non-Recoverable and Disallowed Expenses

All disallowed and non-recoverable expenses have been forecast and recorded in the regulatory tax calculations.

3.2 Loss Carry-Forwards

Hydro Ottawa does not have any non capital or capital loss carry forwards at the end of 2010 and does not expect to have any such loss carry forwards available for 2012.

3.3 Undepreciated Capital Cost and Capital Cost Allowance

Hydro Ottawa is taking the full CCA for 2012 as calculated in the Tax Model.

3.4 Regulatory Tax Treatment of Eligible Capital Expenditure ("ECE")

Hydro Ottawa is taking the maximum ECE deduction allowed for 2012. The ECE used in the calculation reflects costs for land rights.

3.5 Interest deduction

Hydro Ottawa has deducted the deemed interest in the Tax Model as it is higher than the forecast actual interest expense. This approach is consistent with prior rate applications.



3.6 Overlapping Year-Ends

Hydro Ottawa did not have to make any assumptions about the rate year being the same as the tax year (calendar 2012) for tax calculation purposes because Hydro Ottawa is applying for a January 1, 2012 implementation of rates. This has simplified the process of calculating taxes.

3.7 Ontario Corporate Minimum Tax

Hydro Ottawa has not included any Ontario Corporate Minimum Tax in its calculations, as it does not apply.

3.8 Non-Distribution Elimination

Hydro Ottawa has excluded all non-distribution costs and revenues.

3.9 Tax credits

In previous years, Hydro Ottawa has claimed the Federal Apprenticeship Job Creation Tax Credit and the Ontario Apprenticeship Training Credit. The Federal Apprenticeship Job Creation Tax Credit is 10% of salaries and wages paid to eligible apprentices, up to a maximum of \$2,000 per year per apprentice for the first 2 years of the apprenticeship contract. For 2012, Hydro Ottawa is forecasting to have 11 new apprentices in their first two years of their contracts, with annual salaries greater than \$35,000 per apprentice. The Federal Apprenticeship Job Creation Tax Credit for 2012 is forecasted to be \$22,000 (\$2,000 maximum tax credit/apprentice/year x 11 apprentices).

The Ontario Apprenticeship Training Credit is 35% of eligible expenditures (such as salaries and wages), up to a maximum of \$10,000 per apprentice during the first 48 months of the apprenticeship program for expenditures incurred after March 26, 2009. For 2012, Hydro Ottawa is forecasting to have 18 apprentices in their first 48 months of



1 their apprenticeship contracts, with annual salaries greater than \$35,000 per apprentice.
2 The Ontario Apprenticeship Tax Credit for 2012 is forecasted to be \$180,000 (\$10,000
3 maximum tax credit/apprentice/year x 18 apprentices).

4
5 For 2012, total apprenticeship tax credit is forecasted to be \$202,000 (\$22,000 Federal +
6 \$180,000 Ontario).

7
8 The Ontario Co-operative Education Tax Credit is 25% of eligible expenditures up to a
9 maximum of \$3,000 per student per year. For 2012, Hydro Ottawa is forecasted to have
10 6 eligible co-op students at a maximum credit of \$3,000 per student per year and the
11 total co-op tax credit is forecasted to be \$18,000 (\$3,000 maximum tax
12 credit/student/year x 6 co-op students).

13 14 **3.10 Property Taxes**

15
16 The Tax Model only addresses corporate income and capital taxes. Property tax is
17 included as part of Operation, Maintenance and Administration.

18 19 **3.11 Capital Leases**

20
21 No capital leases capitalized for accounting purposes are deducted for tax purposes.

22 23 **3.12 Tax Re-Assessments**

24
25 The Ministry of Finance has completed its reviews of Hydro Ottawa for the 2001 to 2006
26 tax years. Any tax adjustments for these years have been reflected in the subsequent
27 tax years balances as appropriate.



3.13 Reserves

Hydro Ottawa records tax reserves related to customer credit balances and deposits and other allowances. These reserves are normally an adjustment to taxable income and are timing differences that over time should have a NIL effect on taxable income. Hydro Ottawa has always taken the position that the inclusion of these types of taxable adjustments only create year over year fluctuations and would require annual PILs adjustments if included in the revenue requirement. This approach provides a more stable PILs calculation and therefore less volatility to rates. To maintain this consistency, tax reserves have been excluded from the PILs calculation.

3.14 Tax Model

Attached is the Tax Model used to determine the 2012 PILs – Exhibit D6-1-1 Attachment AD – PILs Model (Updated).



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

2012 REBASING YEAR

Choose Your Utility:

Hydro One Brampton Networks Inc.	▲
Hydro Ottawa Limited	
Innisfil Hydro Distribution Systems Limited	
Kashechewan Power Corporation	▼

Application Contact Information

Name:

Title:

Phone Number:

Email Address:

Copyright

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing your PILs or Income Taxes. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



<u>1. Info</u>	<u>K. Sch 13 Tax Reserves Bridge</u>
<u>A. Data Input Sheet</u>	<u>L. Sch 7-1 Loss Cfwd Bridge</u>
<u>B. Tax Rates & Exemptions</u>	<u>M. Adj. Taxable Income Bridge</u>
<u>C. Sch 8 Hist</u>	<u>N. PILs,Tax Provision Bridge</u>
<u>D. Schedule 10 CEC Hist</u>	<u>O. Schedule 8 CCA Test Year</u>
<u>E. Sch 13 Tax Reserves Hist</u>	<u>P. Schedule 10 CEC Test Year</u>
<u>F. Sch 7-1 Loss Cfwd Hist</u>	<u>Q Sch 13 Tax Reserve Test Year</u>
<u>G. Adj. Taxable Income Historic</u>	<u>R. Sch 7-1 Loss Cfwd</u>
<u>H. PILs,Tax Provision Historic</u>	<u>S. Taxable Income Test Year</u>
<u>I. Schedule 8 CCA Bridge Year</u>	<u>T. PILs,Tax Provision</u>
<u>J. Schedule 10 CEC Bridge Year</u>	



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

2012 REBASING YEAR

Hydro Ottawa Limited

Data Input Sheet - Applicant's Rate Base

Rate Base

\$ 669,086,919

Return on Rate Base

Deemed ShortTerm Debt %
Deemed Long Term Debt %
Deemed Equity %

4.00%
56.00%
40.00%

T \$ 26,763,477
U \$ 374,688,675
V \$ 267,634,768

$W = S * T$
 $X = S * U$
 $Y = S * V$

Short Term Interest Rate
Long Term Interest

2.46%
5.39%

Z \$ 658,382
AA \$ 20,195,720

$AC = W * Z$
 $AD = X * AA$

Return on Equity (Regulatory Income)

9.58%

AB \$ 25,639,411

$AE = Y * AB$

Return on Rate Base

\$ 46,493,512

$AF = AC + AD + AE$

Questions that must be answered

- Does the applicant have any Investment Tax Credits (ITC)?
- Does the applicant have any SRED Expenditures?
- Does the applicant have any Capital Gains or Losses for tax purposes?
- Does the applicant have any Capital Leases?
- Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?
- Since 1999, has the applicant acquired another regulated applicant's assets?
- Did the applicant pay dividends?
If Yes, please describe what was the tax treatment in the manager's summary.
- Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?

Historic

Bridge

Test Year

No	No	No
No	No	No
Yes	No	No
No	No	No
No	No	No
No	No	No
Yes	Yes	Yes
No	No	No



**Tax Rates
Federal & Provincial
As of March 22, 2011**

Federal income tax
General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014
------------------------------	------------------------------	------------------------------	------------------------------

38.00%	38.00%	38.00%	38.00%
-10.00%	-10.00%	-10.00%	-10.00%
28.00%	28.00%	28.00%	28.00%
-11.50%	-13.00%	-13.00%	-13.00%
16.50%	15.00%	15.00%	15.00%
11.75%	11.25%	10.50%	10.00%
28.25%	26.25%	25.50%	25.00%
500,000	500,000	500,000	500,000
500,000	500,000	500,000	500,000
11.00%	11.00%	11.00%	11.00%
4.50%	4.50%	4.50%	4.50%

(refer to Note 1)

NOTES:

1. Federal Budgets of March 22, 2011 and June 6, 2011 reaffirmed the corporate tax rate reductions to 16.5% in 2011 and 15% in 2012.



2012 REBASING YEAR

Hydro Ottawa Limited
Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historic per tax returns	Less: Non- Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	228,562,253	1,441,806	227,120,447
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	15,706,381		15,706,381
2	Distribution System - pre 1988	81,332,935		81,332,935
8	General Office/Stores Equip	9,375,636		9,375,636
10	Computer Hardware/ Vehicles	4,136,442		4,136,442
10.1	Certain Automobiles			0
12	Computer Software	3,968,054		3,968,054
13₁	Lease # 1			0
13₂	Lease #2			0
13₃	Lease # 3			0
13₄	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	619,791		619,791
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment			0
45	Computers & Systems Software acq'd post Mar 22/04	285,645		285,645
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	218,729,008		218,729,008
50	Data Network Infrastructure Equipment - post Mar 2007	324,022		324,022
52	Computer Hardware and system software			0
95	CWIP			0
3	Buildings - pre 1988	11,876,867		11,876,867
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	574,917,034	1,441,806	573,475,228



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

Hydro Ottawa Limited

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital

1,025,174

Additions

Cost of Eligible Capital Property Acquired during Test Year

8,623

Other Adjustments

0

Subtotal

8,623

x 3/4 = 6,467

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 = 0

6,467

6,467

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

1,031,641

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Cumulative Eligible Capital Balance

1,031,641

Current Year Deduction

1,031,641

x 7% =

72,215

Cumulative Eligible Capital - Closing Balance

959,426



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

Hydro Ottawa Limited

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)	430,483		430,483
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
Total	430,483	0	430,483
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts	1,240,035		1,240,035
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
- Short & Long-term Disability			0
- Accumulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
Total	1,240,035	0	1,240,035



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

Hydro Ottawa Limited

Schedule 7-1 Loss Carry Forward - Historic Year

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual Historic			0

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

PILS / INCOME TAXES WORK FORM

Hydro Ottawa Limited
Adjusted Taxable Income - Historic Year

	T251 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILS/Taxes	A	39,687,000		39,687,000
Additions:				
Interest and penalties on taxes	103	100,306		100,306
Amortization of tangible assets	104	43,237,000		43,237,000
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111			0
Charitable donations	112	65,124		65,124
Taxable Capital Gains	113	1,259,282		1,259,282
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	72,274		72,274
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	3,602,515		3,602,515
Reserves from financial statements- balance at end of year	126	1,240,035		1,240,035
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(xi))				0
Lease Inducements Received (ITA 12(1)(xi))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
Apprentice & Coop Tax Credits		213,933		213,933
Employee Future Benefit expenses as per financial statements		622,384		622,384
Paragraph 12(1)(g) income inclusion - Smart Meter Depreciation Recovery		3,038,628		3,038,628
Capital tax - amount expensed in financials compared to amount actually paid		17,454		17,454
				0
				0
				0
				0
				0
Total Additions		53,468,935	0	53,468,935
Deductions:				
Gain on disposal of assets per financial statements	401	2,686,000		2,686,000
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	44,461,978		44,461,978
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	72,215		72,215
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413	430,483		430,483
Reserves from financial statements - balance at beginning of year	414	3,322,368		3,322,368
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
<i>Other deductions: (Please explain in detail the nature of the item)</i>				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid		181,427		181,427
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
Allowance for Funds Used During Construction		892,795		892,795
Actual Employee Benefits Paid		440,847		440,847
				0
				0
				0
				0
Total Deductions		52,488,113	0	52,488,113
Net Income for Tax Purposes		40,667,822	0	40,667,822
Charitable donations from Schedule 2	311	65,124		65,124
Taxable dividends deductible under section 112 or 113, from Schedule 8 (Item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		40,602,698	0	40,602,698



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

2012 REBASING YEAR

Hydro Ottawa Limited

PILs Tax Provision - Historic Year

Note: Input the actual information from the tax returns for the historic year.

Wires Only

Regulatory Taxable Income

\$ 40,602,698 A

Ontario Income Taxes

Income tax payable

Ontario Income Tax

13.00% B

\$ 5,235,038 C = A * B

Small business credit

Ontario Small Business Threshold

\$ 500,000 D

Rate reduction (negative)

-8.00% E

\$ 39,979 F = D * E

Ontario Income tax

\$ 5,275,017 J = C + F

Combined Tax Rate and PILs

Effective Ontario Tax Rate

12.99%

K = J / A

Federal tax rate

18.00%

L

Combined tax rate

30.99% M = L + L

Total Income Taxes

\$ 12,583,503 N = A * M

Investment Tax Credits

\$ 212,530 O

Miscellaneous Tax Credits

P

Total Tax Credits

\$ 212,530 Q = O + P

Corporate PILs/Income Tax Provision for Bridge Year

\$ 12,370,973 R = N - Q



Ontario Energy Board

Hydro Ottawa Limited
Schedule 8 CCA - Bridge Year

Class	Class Description	UCC Regulated Historic Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Bridge Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	\$ 227,120,447			\$ 227,120,447	\$ -	\$ 227,120,447	4%	\$ 9,084,818	\$ 218,035,629
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ 15,706,381	\$ 3,488,439		\$ 19,194,820	\$ 1,744,220	\$ 17,450,601	6%	\$ 1,047,036	\$ 18,147,784
2	Distribution System - pre 1988	\$ 81,332,935			\$ 81,332,935	\$ -	\$ 81,332,935	6%	\$ 4,879,976	\$ 76,452,959
8	General Office/Stores Equip	\$ 9,375,636	\$ 3,823,051		\$ 13,198,687	\$ 1,911,526	\$ 11,287,162	20%	\$ 2,257,432	\$ 10,941,255
10	Computer Hardware/ Vehicles	\$ 4,136,442	\$ 2,123,034		\$ 6,259,476	\$ 1,061,517	\$ 5,197,959	30%	\$ 1,559,388	\$ 4,700,088
10.1	Certain Automobiles				\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 3,968,054	\$ 4,787,143		\$ 8,755,197	\$ 2,393,572	\$ 6,361,626	100%	\$ 6,361,626	\$ 2,393,572
13.1	Lease # 1				\$ -	\$ -	\$ -	-	\$ -	\$ -
13.2	Lease #2				\$ -	\$ -	\$ -	-	\$ -	\$ -
13.3	Lease # 3				\$ -	\$ -	\$ -	-	\$ -	\$ -
13.4	Lease # 4				\$ -	\$ -	\$ -	-	\$ -	\$ -
14	Franchise				\$ -	\$ -	\$ -	-	\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs				\$ -	\$ -	\$ -	8%	\$ -	\$ -
42	Fibre Optic Cable	\$ 619,791			\$ 619,791	\$ -	\$ 619,791	12%	\$ 74,375	\$ 545,416
43.1	Certain Energy-Efficient Electrical Generating Equipment				\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment				\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 285,645			\$ 285,645	\$ -	\$ 285,645	45%	\$ 128,540	\$ 157,105
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)				\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 218,729,008	\$ 60,256,157		\$ 278,985,165	\$ 30,128,079	\$ 248,857,087	8%	\$ 19,908,567	\$ 259,076,598
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 324,022	\$ 1,128,128		\$ 1,452,150	\$ 564,064	\$ 888,086	55%	\$ 488,447	\$ 963,703
52	Computer Hardware and system software				\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP				\$ -	\$ -	\$ -	-	\$ -	\$ -
3	Buildings - pre 1988	\$ 11,876,867			\$ 11,876,867	\$ -	\$ 11,876,867	5%	\$ 593,843	\$ 11,283,024
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
					\$ -	\$ -	\$ -	-	\$ -	\$ -
	TOTAL	\$ 573,475,228	\$ 75,605,952	\$ -	\$ 649,081,180	\$ 37,802,976	\$ 611,278,204		\$ 46,384,048	\$ 602,697,132



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

Hydro Ottawa Limited

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital

959,426

Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

Subtotal

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

Amount transferred on amalgamation or wind-up of subsidiary

Subtotal

x 3/4 = 0

x 1/2 = 0

0

0

959,426

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

Subtotal

x 3/4 = 0

Cumulative Eligible Capital Balance

959,426

Current Year Deduction

959,426 x 7% = 67,160

Cumulative Eligible Capital - Closing Balance

892,267



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

Hydro Ottawa Limited

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	430,483		430,483			430,483	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	430,483	0	430,483	0	0	430,483	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	1,240,035		1,240,035			1,240,035	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
- Short & Long-term Disability	0		0			0	0	
- Accumulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	1,240,035	0	1,240,035	0	0	1,240,035	0	0



Ontario Energy

**PILS / INCOME TAX
FORM**

Hydro Ottawa Limited

Schedule 7-1 Loss Carry Forward - Bridge Year

Corporation Loss Continuity and Application

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

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



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

Hydro Ottawa Limited

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
Income before PILS/Taxes	A	28,951,870
Additions:		
Interest and penalties on taxes	103	50,000
Amortization of tangible assets	104	44,326,629
Amortization of intangible assets	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	80,000
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves deducted in prior year	125	430,483
Reserves from financial statements- balance at end of year	126	1,240,035
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

Hydro Ottawa Limited

Adjusted Taxable Income - Bridge Year

Other Additions		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
Apprenticeship & Coop Tax Credits	294	214,500
ITA Paragraph 1291(g) income inclusion - Smart Meter Depreciation Recovery	295	3,038,628
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		
Employee Benefits per F/S		600,000
Total Additions		49,980,275
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	46,384,048
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	67,160
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves claimed in current year	413	430,483
Reserves from financial statements - balance at beginning of year	414	1,240,035
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Other deductions: (Please explain in detail the nature of the item)		



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

Hydro Ottawa Limited

Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
AFUDC		524,527
Actual Employee Benefits Paid		400,000
Total Deductions		49,046,253
Net Income for Tax Purposes		29,885,892
Charitable donations from Schedule 2	311	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAXABLE INCOME		29,885,892



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

2012 REBASING YEAR

Hydro Ottawa Limited

PILs Tax Provision - Bridge Year

Wires Only

Regulatory Taxable Income

\$ 29,885,892 A

Ontario Income Taxes

Income tax payable

Ontario Income Tax

11.75%

B

\$

3,511,592 C = A * B

Small business credit

Ontario Small Business Threshold
Rate reduction

\$ 500,000 D

-7.25% E

-\$

36,250 F = D * E

Ontario Income tax

\$ 3,475,342 J = C + F

Combined Tax Rate and PILs

Effective Ontario Tax Rate

11.63%

K = J / A

Federal tax rate

16.50%

L

Combined tax rate

28.13% M = L + L

Total Income Taxes

\$ 8,406,514 N = A * M

Investment Tax Credits

\$ 220,500 O

Miscellaneous Tax Credits

P

Total Tax Credits

\$ 220,500 Q = O + P

Corporate PILs/Income Tax Provision for Bridge Year

\$ 8,186,014 R = N - Q

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



2012 REBASING YEAR

Hydro Ottawa Limited
Schedule 8 CCA - Test Year

Class	Class Description	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	\$ 218,035,629			\$ 218,035,629	\$ -	\$ 218,035,629	4%	\$ 8,721,425	\$ 209,314,204
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ 18,147,784	6,569,410		\$ 24,717,194	\$ 3,284,705	\$ 21,432,489	6%	\$ 1,285,949	\$ 23,431,245
2	Distribution System - pre 1988	\$ 76,452,959			\$ 76,452,959	\$ -	\$ 76,452,959	6%	\$ 4,587,178	\$ 71,865,781
8	General Office/Stores Equip	\$ 10,941,255	2,955,881		\$ 13,897,136	\$ 1,477,941	\$ 12,419,195	20%	\$ 2,483,839	\$ 11,413,297
10	Computer Hardware/ Vehicles	\$ 4,700,088	2,581,200		\$ 7,281,288	\$ 1,290,600	\$ 5,990,688	30%	\$ 1,797,206	\$ 5,484,082
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 2,393,572	4,655,449		\$ 7,049,021	\$ 2,327,725	\$ 4,721,296	100%	\$ 4,721,296	\$ 2,327,725
13 1	Lease # 1	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13 2	Lease #2	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13 3	Lease # 3	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13 4	Lease # 4	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than E	\$ -			\$ -	\$ -	\$ -	8%	\$ -	\$ -
42	Fibre Optic Cable	\$ 545,416			\$ 545,416	\$ -	\$ 545,416	12%	\$ 65,450	\$ 479,966
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 157,105			\$ 157,105	\$ -	\$ 157,105	45%	\$ 70,697	\$ 86,408
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 259,076,598	52,738,250		\$ 311,814,848	\$ 26,369,125	\$ 285,445,723	8%	\$ 22,835,658	\$ 288,979,190
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 963,703	1,460,259		\$ 2,423,962	\$ 730,130	\$ 1,693,832	55%	\$ 931,608	\$ 1,492,354
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
3	Buildings - pre 1988	\$ 11,283,024			\$ 11,283,024	\$ -	\$ 11,283,024	5%	\$ 564,151	\$ 10,718,872
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 602,697,132	\$ 70,960,449	\$ -	\$ 673,657,581	\$ 35,480,225	\$ 638,177,356		\$ 48,064,457	\$ 625,593,121



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

2012 REBASING YEAR

Hydro Ottawa Limited
Schedule 10 CEC - Test Year

Cumulative Eligible Capital

892,267

Additions

Cost of Eligible Capital Property Acquired during Test Year

0

Other Adjustments

0

Subtotal

0

x 3/4 = 0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 = 0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

892,267

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

0

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Cumulative Eligible Capital Balance

892,267

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")

892,267

x 7% =

62,459

Cumulative Eligible Capital - Closing Balance

829,808



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

2012 REBASING YEAR

Hydro Ottawa Limited

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	430,483		430,483			430,483	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	430,483	0	430,483	0	0	430,483	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	1,240,035		1,240,035			1,240,035	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
- Short & Long-term Disability	0		0			0	0	
- Accumulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	1,240,035	0	1,240,035	0	0	1,240,035	0	0



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

2012 REBASING YEAR

Hydro Ottawa Limited

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

2012 REBASING YEAR

Hydro Ottawa Limited

Taxable Income - Test Year

	Test Year Taxable Income
Net Income Before Taxes	25,639,411

	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	50,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	47,017,105
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	80,000
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	430,483
Reserves from financial statements- balance at end of year	126	1,240,035
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	

Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
<i>Other Additions: (please explain in detail the nature of the item)</i>		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
Future Employee Benefits per F/S	294	600,000
Apprenticeship tax credit - Federal 2011	295	22,000
Apprenticeship tax credit - Ontario 2012	296	180,000
Coop tax credit - Ontario 2012	297	18,000
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		
Total Additions		49,637,623
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	48,064,457
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	62,459
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	430,483
Reserves from financial statements - balance at beginning of year	414	1,240,035
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
<i>Other deductions: (Please explain in detail the nature of the item)</i>		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	

Non-taxable imputed interest income on deferral and variance accounts	392	
Actual Future Employee Benefits Paid	393	400,000
	394	
	395	
	396	
	397	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Total Deductions		50,197,434
NET INCOME FOR TAX PURPOSES		25,079,600
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years (Please show calculation)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
REGULATORY TAXABLE INCOME		25,079,600



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

2012 REBASING YEAR

Hydro Ottawa Limited

PILs Tax Provision - Test Year

Wires Only

Regulatory Taxable Income

\$ 25,079,600 A

Ontario Income Taxes

Income tax payable

Ontario Income Tax

11.25% B

\$

2,821,455 C = A * B

Small business credit

Ontario Small Business Threshold
Rate reduction

\$ 500,000 D

-6.75% E

-\$

33,750 F = D * E

Ontario Income tax

\$ 2,787,705 J = C + F

Combined Tax Rate and PILs

Effective Ontario Tax Rate

11.12%

K = J / A

Federal tax rate

15.00%

L

Combined tax rate

26.12% M = L + L

Total Income Taxes

\$ 6,549,645 N = A * M

Investment Tax Credits

\$ 220,000 O

Miscellaneous Tax Credits

P

Total Tax Credits

\$ 220,000 Q = O + P

Corporate PILs/Income Tax Provision for Test Year

\$ 6,329,645 R = N - Q

Corporate PILs/Income Tax Provision Gross Up ¹

73.88%

S = 1 - M

\$ 2,237,292 T = R / S - N

Income Tax (grossed-up)

\$ 8,566,937 U = R + T

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.



PAYMENTS IN LIEU OF TAXES VARIANCES

1.0 INTRODUCTION

Table 1 summarizes the Payments in Lieu of Taxes (“PILs”) for 2008 (Approved and Actual), 2009 (Actual), 2010 (Actual), 2011 (Bridge Year) and 2012 (Test Year). The PILs include amounts related to income taxes and capital taxes.

Table 1 – PILs by Year

	2008 Approved \$000	2008 Actual \$000	2009 Actual \$000	2010 Actual¹ \$000	2011 Budget \$000	2012 Forecast \$000
Income Taxes	\$12,061	\$12,604	\$12,853	\$13,003	\$7,888	\$8,567
Capital Taxes	1,615	1,181	1,286	439	NIL	NIL
TOTAL	\$13,676	\$13,785	\$14,239	\$13,442	\$7,888	\$8,567

2.0 2008 ACTUAL TO 2008 APPROVED

No material variance is noted. Hydro Ottawa Limited's (“Hydro Ottawa”) 2008 Tax Return is provided in Attachment AE.

3.0 2009 ACTUAL TO 2008 ACTUAL

PILs remain relatively static year over year with higher taxable income offset by decreasing tax rates and an adjustment made to taxable income for year over year changes in the balances of deferral and variance accounts (tax reserves as discussed in Exhibit D6-1-1). Hydro Ottawa's 2009 Tax Return is provided in Attachment AE.

¹ 2010 Draft filing as of date of application



4.0 2010 ACTUAL TO 2009 ACTUAL

PILs remain relatively static year over year with higher taxable income offset by decreasing tax rates and an adjustment made to taxable income for year over year changes in the balances of deferral and variance accounts (tax reserves as discussed in Exhibit D6-1-1).

Ontario Capital taxes have been eliminated as of July 1, 2010.

5.0 2011 BUDGET TO 2010 ACTUAL

PILs decrease approximately \$5.5M due to lower taxable income, differences between tax and book treatment of certain costs, and a further 2.5% reduction in scheduled corporate tax rate reductions.

Ontario Capital taxes have been eliminated as of July 1, 2010.

6.0 2012 FORECAST TO 2011 BUDGET

PILs increase approximately \$0.7M due to differences between tax and book treatment of certain costs, offset by a further 2% reduction in scheduled corporate tax rate reductions.



CAPITAL STRUCTURE AND COST OF CAPITAL

1.0 CAPITAL STRUCTURE

Hydro Ottawa Limited ("Hydro Ottawa") has used the Ontario Energy Board's (the "Board") deemed capital structure of 56% long-term debt, 4% short-term debt and 40% common equity for the purpose of this Cost of Service Application. This is consistent with the structure set out in the *Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario's Electricity Distributors* ("Board Report on CoC and IRM") dated December 20, 2006 and it is also consistent with Hydro Ottawa's past and current practices. Hydro Ottawa targets a debt:equity range of 60:40 for its actual total debt to equity capital structure by maintaining an appropriate level of debt and/or issuing dividends to Hydro Ottawa Holding Inc. (the "Holding Company").

As required in the Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, June 22, 2011, Appendix 2-N has been completed and is included as Attachment AF (Updated).

Hydro Ottawa does not have any scheduled debt retirement or buy back of shares in its forecast.

Hydro Ottawa has currently forecast new debt issuance to the Holding Company of \$45M in 2011 and \$15M in 2012 driven primarily by its ongoing capital program requirements and to maintain the actual capital structure in close proximity to the deemed.



2.0 COST OF DEBT

Hydro Ottawa receives its financing through the Holding Company. All external debt is managed by the Holding Company on behalf of its affiliates to achieve favourable market rates and to maintain a strong credit rating at the parent company level. Hydro Ottawa benefits from this financing arrangement with competitive pricing as it could not place external long term debt in the smaller incremental tranches that it normally receives from the Holding Company. The cost of debt is passed onto Hydro Ottawa on the same terms as the parent when external financing secured by the Holding Company is targeted for Hydro Ottawa, or, in the absence of external financing, the deemed rates as determined by the Board Report on CoC and IRM that are in effect at the time of the financing transaction. Consistent with current and past practice, amortized issuance costs and ten basis points for administration is included in the debt rate.

2.1 Short Term Debt

The Holding Company maintains short term credit facilities to support the liquidity needs of Hydro Ottawa. These facilities are to cover periodic working capital deficiencies, bridge financing requirements until long term debt is warranted and to post the required prudentials with the Independent Electricity System Operator. Terms and conditions of short term borrowings are governed by the "Credit Agreement" filed as part of the credit agreements in Attachment AG.

For the purposes of the cost of service application test year, Hydro Ottawa has used a forecast of 2.46% for the short term debt rate based on the deemed short term debt rate for 2011 cost of service applications as communicated in the March 3, 2011 letter from the Board. It is recognized that this rate will be updated at the time of the rate decision to reflect the current rate in effect as per the calculations and terms outlined in the December 11, 2009 "*Report of the Board on the Cost of Capital for Ontario's Regulated Utilities*".



2.2 Long Term Debt

Hydro Ottawa currently has \$312.185M of long term debt in the form of promissory notes issued to the Holding Company at a weighted cost of 5.321% compared to the 5.258% rate approved in the 2008 Electricity Distribution Rate Application. As noted in section 1.0, a \$45M increase in long term debt has been forecast for the 2011 bridge year and a \$15M increase in long term debt has been forecast for the 2012 test year bringing the weighted cost of long term debt to 5.39%. Long term interest rates are expected to rise from their current levels during the bridge and test years. A summary of the notes and the weighted average cost calculation is shown in Table 1.

Table 1 – Weighted Average Cost of Long Term Debt

Description	Date of Issuance	Principal (\$000's)	Interest Rate (%)	Weighted Debt Rate Cost
Promissory Note to Hydro Ottawa Holding Inc.	July 1, 2005	\$ 200,000	5.140%	2.7621%
Promissory Note to Hydro Ottawa Holding Inc.	July 1, 2005	32,185	5.900%	0.5102%
Promissory Note to Hydro Ottawa Holding Inc.	December 20, 2006	50,000	5.318%	0.7144%
Promissory Note to Hydro Ottawa Holding Inc.	December 21, 2009	15,000	5.85%	0.2357%
Promissory Note to Hydro Ottawa Holding Inc.	April 1, 2010	15,000	5.97%	0.2406%
Promissory Note to Hydro Ottawa Holding Inc.	July 5, 2011	15,000	5.65%	0.2277%
Promissory Note to Hydro Ottawa Holding Inc.	September 1, 2011	15,000	5.75%	0.2317%
Promissory Note to Hydro Ottawa Holding Inc.	December 1, 2011	15,000	5.75%	0.2317%
Promissory Note to Hydro Ottawa Holding Inc.	July 1, 2012	15,000	5.75%	0.2317%
		<u>\$ 372,185</u>		<u>5.39%</u>



1 **2.3 Preference Shares**

2
3 Hydro Ottawa does not currently have any preference shares issued nor has it forecast
4 for any issuance for the test year.

5
6 **2.4 Common Equity**

7
8 For the purposes of the Cost of Service Application test year, Hydro Ottawa has used
9 the deemed return on equity for 2011 cost of service applications of 9.58% as
10 communicated in the March 3, 2011 letter from the Board. It is recognized that this rate
11 will be updated at the time of the rate decision to reflect the current rate in effect as per
12 the calculations and terms outlined in the December 11, 2009 "*Report of the Board on*
13 *the Cost of Capital for Ontario's Regulated Utilities*". The use of the deemed rate is
14 consistent with Hydro Ottawa's current and past practices of following the return on
15 equity rate set by the Board.



File Number: EB-2011-0054
 Exhibit: E1
 Tab: 1
 Schedule: 1
 Page: Attachment AF
 Date: Sept. 14, 2011

Appendix 2-N Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate		Return		
<div>Historical Year - 2008 (APPROVED)</div>								
		(%)		(\$)		(%)		(\$)
	Debt							
1	Long-term Debt	56.00%		\$325,788		5.26%		\$17,136
2	Short-term Debt	4.00%	(1)	\$23,271		4.93%		\$1,147
3	Total Debt	60.0%		\$349,059		5.24%		\$18,284
	Equity							
4	Common Equity	40.00%		\$232,706		8.81%		\$20,501
5	Preferred Shares	0.00%		\$ -				\$ -
6	Total Equity	40.0%		\$232,706		8.81%		\$20,501
7	Total	100.0%		\$581,765		6.67%		\$38,785



Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
		Historical Year - 2008 (ACTUAL)				
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	55.09%	\$282,172	5.27%		\$14,878
2	Short-term Debt	1.19%	\$6,095	4.39%		\$268
3	Total Debt	56.3%	\$288,267	5.25%		\$15,146
	Equity					
4	Common Equity	43.71%	\$223,883	9.73%		\$21,788
5	Preferred Shares	0.00%	\$ -			\$ -
6	Total Equity	43.7%	\$223,883	9.73%		\$21,788
7	Total	100.0%	\$512,202	7.21%		\$36,934



Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
Historical Year - 2009 (ACTUAL)						
		(%)		(\$)	(%)	(\$)
	Debt					
1	Long-term Debt	52.68%		\$282,590	5.26%	\$14,861
2	Short-term Debt	2.04%	(2)	\$10,943	6.52%	\$713
3	Total Debt	54.7%		\$293,533	5.31%	\$15,574
	Equity					
4	Common Equity	45.28%		\$242,894	10.70%	\$25,980
5	Preferred Shares	0.00%		\$ -		\$ -
6	Total Equity	45.3%		\$242,894	10.70%	\$25,980
7	Total	100.0%		\$536,427	7.75%	\$41,554



Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
Historical Year - 2010 (ACTUAL)						
		(%)		(\$)	(%)	(\$)
	Debt					
1	Long-term Debt	54.29%		\$307,250	5.31%	\$16,317
2	Short-term Debt	0.61%	(2)	\$3,452	7.50%	\$259
3	Total Debt	54.9%		\$310,703	5.34%	\$16,576
	Equity					
4	Common Equity	45.10%		\$255,240	10.33%	\$26,371
5	Preferred Shares	0.00%		\$ -		\$ -
6	Total Equity	45.1%		\$255,240	10.33%	\$26,371
7	Total	100.0%		\$565,943	7.59%	\$42,947



Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
Bridge Year - 2011						
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	56.00%	\$359,218	5.34%		\$19,185
2	Short-term Debt	4.00% (1)	\$25,658	2.46%		\$632
3	Total Debt	60.0%	\$384,877	5.15%		\$19,817
	Equity					
4	Common Equity	40.00%	\$256,584	9.58%		\$24,580
5	Preferred Shares	0.00%	\$ -			\$ -
6	Total Equity	40.0%	\$256,584	9.58%		\$24,580
7	Total	100.0%	\$641,461	6.92%		\$44,397



Line No.	Particulars	Capitalization Ratio		Cost Rate		Return
Test Year - 2012						
		(%)	(\$)	(%)		(\$)
	Debt					
1	Long-term Debt	56.00%	\$374,689	5.39%		\$20,196
2	Short-term Debt	4.00% (1)	\$26,763	2.46%		\$659
3	Total Debt	60.0%	\$401,452	5.19%		\$20,855
	Equity					
4	Common Equity	40.00%	\$267,635	9.58%		\$25,639
5	Preferred Shares	0.00%	\$ -			\$ -
6	Total Equity	40.0%	\$267,635	9.58%		\$25,639
7	Total	100.0%	\$669,087	6.95%		\$46,494

Notes

(1) 4.0% unless an applicant has proposed or been approved for a different amount.

(2) Includes Credit Facility Availability Costs



CALCULATION OF REVENUE DEFICIENCY/SUFFICIENCY

1.0 INTRODUCTION

This Exhibit provides a summary of the revenue required by Hydro Ottawa Limited ("Hydro Ottawa") in 2012 in order to continue delivering electricity safely and reliably. Hydro Ottawa's total Service Revenue Requirement is offset by revenues obtained by sources other than distribution rates, i.e. other revenue. The calculation of the revenue deficiency/sufficiency does not include the recovery of Deferral and Variance Accounts (Exhibit I1-1-2) nor Low Voltage Charges (Exhibit H3-1-1). As directed in the Update to Chapter 2 of the *Filing Requirements for Transmission and Distribution Applications*, June 22, 2011, costs and revenues related to the cost of power are kept separate from the determination of the distribution revenue sufficiency/deficiency.

The revenue deficiency/sufficiency for 2012 was calculated using the following inputs:

- 2011 approved rates, not including the Smart Meter rate adder and the Rate Rider for Tax Change,
- 2012 load forecast and forecast of customers and connections, as developed using the methodology described in Exhibit C1-1-1, and
- The 2012 base revenue requirement calculated as shown in Table 1 below (details provided in the model attached in Exhibit H1-2-1).

The revenue deficiency/sufficiency was then determined by calculating what the revenue would have been with 2011 rates and the forecasted 2012 load and customer numbers. The schedule that sets out the calculation of the 'Revenue with 2012 load at 2011 rates' can be found on Tab '2012 Load at 2011 Rates' in the EDR Model attached to Exhibit H1-2-1 (Updated).



1

Table 1 – Revenue Sufficiency/Deficiency

	\$000
Return on Rate Base	\$46,494
Distribution Expenses (not including amortization)	65,698
Amortization	47,416
Payment in Lieu of Taxes	8,567
Service Revenue Requirement	168,174
Less Revenue Offsets	(9,026)
2012 Base Revenue Requirement	159,148
Total Revenue Requirement from Rates	159,148
2012 Load at 2011 Rates minus Transformer Ownership Credit	140,051
Revenue Deficiency	(\$19,097)

2

3 Table 2 provides a summary of the drivers of the identified revenue deficiency in 2011,
 4 how much each driver contributes and the Exhibit(s) that provide further details.

5



1

Table 2 – Drivers of Revenue Deficiency

CAUSE	Impact on Revenue Requirement \$000	Reference
Smart Meters in Rate Base (Return/PILs/Amortization)	\$3,842	I2-1-1 (Updated)
Increase in Amortization Expense	\$3,657	B5-1-1 B5-1-2 B5-2-1 B5-2-2 B5-3-1 (Updated) B5-3-2 (Updated) B5-4-1 B5-4-2 B5-5-1 (Updated) B5-5-2 (Updated) D5-1-1 (Updated)
Increase in Revenue Offsets	(\$1,235)	C2-1-6
Increase in Operation, Maintenance & Administration ("OM&A") Expenses	\$7,727	D1-1-1 D1-1-2 D2-1-1 D2-1-2 D2-1-3 D2-1-4 D2-1-5
Increase in Return on Equity	\$5,411	B5-1-1 B5-1-2 B5-2-1 B5-2-2 B5-3-1 (Updated) B5-3-2 (Updated) B5-4-1 B5-4-2 B5-5-1 (Updated) B5-5-2 (Updated) E1-1-1 (Updated)
Increase in Interest	\$3,493	As above
Change in Payment in Lieu of Taxes	(\$2,525)	D6-1-1 (Updated) D6-2-1 (Updated)
Load Growth	(\$1,273)	C1-1-1 (Updated)
Total Deficiency	\$19,097	

2



1 The main contributions to the increase in the revenue requirement are as follows.

- 2 • Increase in amortization expense as a result of additions to the rate base in
3 2009-2012 and the half-year of 2008 not included in 2008 rates.
- 4 • A forecasted increase in Revenue Offsets reduces the revenue deficiency by
5 \$1,235k.
- 6 • The increase for OM&A is largely due to workforce planning and the continuation
7 of Hydro Ottawa's apprenticeship program as discussed in Exhibit D1-5-1.
8 Labour contracts and material prices have also increased since 2008, at greater
9 than the inflation rates allowed in 2009 to 2010 3GIRMs. Exhibits D2-1-1 to D2-
10 1-5 provide detailed analysis of the OM&A cost changes between 2008 and
11 2012.
- 12 • An increase in the Return on Capital as a result of continued investment in the
13 distribution infrastructure results in a forecast growth in the year-end NBV of
14 assets between 2008 and 2012 of \$90.3M. This includes investments related to
15 the Asset Management Plan, capacity planning and new distribution plant due to
16 customer demand, general plant purchases and the installation of Smart Meters.
17 In addition the increase in the Cost of Capital from 6.55% to 6.95% has also
18 contributed to the deficiency.
- 19 • The decrease in Payment in Lieu of Taxes is primarily a result of the decreases
20 in the tax rates and the differences between tax and book treatment of certain
21 costs.
- 22 • The revenue deficiency is decreased by the impact of the forecasted load growth.



COST ALLOCATION STUDY

1.0 INTRODUCTION

Hydro Ottawa Limited ("Hydro Ottawa") filed its initial Cost Allocation Study for 2006 following the Ontario Energy Board's (the "Board") prescribed methodology as set out in the Board's *Directions on Cost Allocation Methodology for Electricity Distributors* (EB-2005-0317) issued on September 29, 2006 (the "Board Directions"). The 2006 Cost Allocation Study was used as the basis for the rate design proposed in Hydro Ottawa's 2008 Electricity Distribution Rate ("EDR") Application (EB-2007-0713). The approved Settlement for EB-2007-0713 stated the following with respect to Cost Allocation:

"The Application, for obvious reasons, does not reflect the following Report of the Board: Application of Cost Allocation for Electricity Distributors dated November 28, 2007 (the "Cost Allocation Report"). The Board established ranges for the revenue-to-cost ratios for each rate class in the Cost Allocation Report. The parties agreed that it was appropriate for the transformer ownership credits to be allocated only to those customer classes that receive the credits. Furthermore, the Settlement Package would result in each class falling within its range with the exception of Sentinel Lights. The Sentinel Light class is *de minimis*: 95 lights that have been grandfathered and that will not be replaced when they fail.

There are two adjustments that are required to bring the revenue-to-cost ratios within the Board's ranges. One is a decrease in the revenue requirement for the Large Use and the Unmetered Scattered Load classes and the other, an increase in the revenue requirement for the Residential and Street Lighting classes."

On March 31, 2011, the Board issued its *Report of the Board on the Review of Electricity Distribution Cost Allocation Policy* (EB-2010-0219) (the "Cost Allocation Review") which set out a number of revisions to the Board's electricity distribution cost allocation policy that are to be implemented through cost of service applications starting with the 2012 rate year.



2.0 REVENUE TO COST RATIOS

The following table presents the revenue-to-cost ratios as per the Settlement and the ranges as per the Cost Allocation Report. Note that no Range was provided for the Standby class.

Table 1 – 2008 Revenue-to-Cost Ratios

Class	Revenue to Cost %	Cost Allocation Report
Residential	94%	85% – 115%
General Service < 50 kW	112%	80% - 120%
General Service 50 to 1,499 kW	100%	80% - 180%
General Service 1,500 to 4,999 kW	151%	80% - 180%
Large Use	114%	85% - 115%
Street Lighting	71%	70% - 120%
Sentinel Lights	34%	70% - 120%
Unmetered Scattered Load	119%	80% - 120%
Standby	100%	N/A

Hydro Ottawa engaged the services of Elenchus Research Associated Inc. to update the cost allocation model for this Rate Application in accordance with the policies reflected in the Cost Allocation Report and the Cost Allocation Review. A copy of their report is provided in Attachment AH and an updated cost allocation model is provided as Attachment AI (Updated). Attachment AJ (Updated) provides the information requested in Appendix 2-O of the Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, June 22, 2011. Elenchus' review of the Cost Allocation Model V2 is provided in Attachment BA.

The resulting revenue-to-cost ratios from the updated cost allocation model and revised Revenue to Cost Ratio Ranges from the Cost Allocation Review are shown in Table 2.



Table 2 – Initial 2012 Revenue-to-Cost Ratios

Class	Revenue to Cost %	Cost Allocation Review
Residential	97%	85% – 115%
General Service < 50 kW	114%	80% - 120%
General Service 50 to 1,499 kW	95%	80% - 120%
General Service 1,500 to 4,999 kW	120%	80% - 120%
Large Use	107%	85% - 115%
Street lighting	75%	70% - 120%
Sentinel Lights	41%	80% - 120%
Unmetered Scattered Load	123%	80% - 120%
Standby	230%	N/A

Hydro Ottawa notes that in the Cost Allocation Review, the Board indicated that a consultation will be undertaken in the near term to further examine issues associated with load displacement generation. Therefore, no adjustments are proposed for the Standby Class.

3.0 REVENUE TO COST RATIO ADJUSTMENTS

As shown in Table 2 above, the revenue to cost ratios for the Sentinel Lights class and the Unmetered Scattered Load (“UMSL”) class fall outside of the Board’s required ranges. In the 2008 Settlement, the parties agreed that it was not necessary to alter the revenue to cost ratio of the Sentinel Lights class, however, the Board, in the Cost Allocation Review, stated that they were “not convinced that any adjustments to its target range would be unwarranted by reason of the class being considered a legacy rate class”. Therefore it is necessary for Hydro Ottawa to adjust the rates for the Sentinel Lights class to bring the revenue to cost ratio in line with the target range. This will be done by transferring revenue from the UMSL class to the Sentinel Lights class. In addition, revenue will also be transferred from the UMSL class to the Street Lights class in order to bring the UMSL class revenue to cost ratio within the Board’s range and move the Street Lights class closer to unity. Table 4 below outlines the adjustments, which have been made while keeping the same class fixed/variable splits.



1
2

Table 4 – Adjustments to Revenue to Cost Ratios

	Monthly Service Charge	Volumetric Rate	Revenue (including Other Revenue)	Cost	Revenue to Cost Ratio	Adjustment
Sentinel before Adjustments	\$2.15	\$8.2229	\$4,455	\$10,894	40.5%	+\$992
Sentinel after Adjustments	\$2.69	\$10.2973	\$5,447	\$10,894	50%	
Streetlights before Adjustments	\$0.56	\$3.9237	\$887,122	\$1,183,502	75%	+\$18,802
Streetlights after Adjustments	\$0.57	\$4.0105	\$905,924	\$1,183,502	76.5%	
UMSL before Adjustments	\$4.59	\$0.0227	\$579,855	\$470,639	123%	-\$19,794
UMSL after Adjustments	\$4.43	\$0.0219	\$560,060	\$470,639	119%	
Net Adjustments						\$0



It is not possible to bring the Sentinel Lights class revenue to cost ratio to 80% without creating a large bill impact for the customer, i.e. approximately 62% increase. Therefore, Hydro Ottawa is proposing that the increase in revenue from the Sentinel Lights class be staged over a number of years, as shown in part d) of Attachment AJ (Updated).

The revised revenue to cost ratios after the above adjustments are shown in Table 5

Table 5 – Proposed Revenue to Cost Ratios

Class	Revenue to Cost %	Cost Allocation Review
Residential	97%	85% – 115%
General Service < 50 kW	114%	80% - 120%
General Service 50 to 1,499 kW	95%	80% - 120%
General Service 1,500 to 4,999 kW	120%	80% - 120%
Large Use	107%	85% - 115%
Street lighting	76.5%	70% - 120%
Sentinel Lights	50%	80% - 120%
Unmetered Scattered Load	119%	80% - 120%
Standby	230%	N/A

4.0 MONTHLY FIXED SERVICE CHARGES

Table 6 below shows the Fixed Monthly Service Charges which Hydro Ottawa is proposing for 2012, after the above changes and the minimum and maximums produced by the updated cost allocation model.



1

Table 6 – Monthly Service Charges (“MSC”)

Class	Proposed Monthly Service Charge \$	Lower Bound for MSC \$	Upper Bound for MSC \$
Residential	\$9.69	\$5.18	\$17.92
General Service < 50 kW	\$16.76	\$10.39	\$30.39
General Service 50 to 1,499 kW	\$285.18	\$63.00	\$120.66
General Service 1,500 to 4,999 kW	\$4,585.54	\$186.16	\$449.58
Large Use	\$16,653.52	\$144.91	\$476.51
Street lighting	\$0.57	(\$0.02)	\$9.07
Sentinel Lights	\$2.69	\$0.19	\$10.92
Unmetered Scattered Load	\$4.43	\$0.05	\$9.03
Standby	\$122.63	\$275.08	\$504.66

2

3 For the Residential, General Service < 50 kW, Street lighting, Sentinel Lights and
 4 Unmetered Scatter Load classes, Hydro Ottawa’s proposed rate is well within the
 5 minimum and maximum. For the General Service 50 to 1,499 kW, General Service
 6 1,500 to 4,999 kW and Large Use classes the proposed rates are above the upper
 7 bound calculated by the model. The Cost Allocation Report stated that distributors that
 8 have Monthly Service Charges that are above the upper bound are not required to
 9 make changes to their current MSC to bring it to or below this level at this time. As a
 10 result, Hydro Ottawa is not proposing any changes to the Monthly Service Charges as
 11 calculated by the Electricity Distribution Rate model in Exhibit H1-2-1 (Updated), and
 12 adjusted above for the revenue to cost ratios. Note that the Standby Charge is actually
 13 an administrative charge that is in addition to the Monthly Fixed Service Charge, which is
 14 the reason that it falls below the Lower Bound.



Ontario Energy Board

2012 COST ALLOCATION

Sheet I1 Utility Information Sheet

Name of LDC: Hydro Ottawa Limited

License Number: ED-2002-0556

Application EB Number: EB-2011-0054

Date of Submission: September 7, 2011

Version: 2.0

Contact Information

Name: Jane Scott

Title: Manager, Rates & Revenue

Phone Number: 613-738-5499 ext 7499

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2012 COST ALLOCATION
Hydro Ottawa Limited
EB-2011-0054

September 7, 2011

Sheet I2 Class Selection - Version 2 of Model

Instructions:

Step 1: Please input your existing classes

Step 2: If this is your first run, select "First Run" in the drop-down menu below

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

Please Provide a summary of this Run

Version 2 of Model

		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular	GS 50 to 1,499 kW	YES
4	GS> 50-TOU	GS 1,500 to 4,999 kW	YES
5	GS >50-Intermediate		NO
6	Large Use >5MW	Large Use	YES
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power	Standby Power GS 50 to 1,499 kW	YES
12	Rate Class 1	Standby Power GS 1,500 to 4,999 kW	YES
13	Rate class 2	Standby Power Large Use	YES
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

Update

**** Space available for additional information about this run**



2012 COST ALLOCATION
Hydro Ottawa Limited
EB-2011-0054
September 7, 2011

Sheet I3 Trial Balance Data - Version 2 of Model

Instructions:

Step 1: Copy Test Year Trial Balance values to Column D21 of this worksheet.

Step 2: Enter the amounts needed to be reclassified to column F.

Step 3: Enter Target Net Income

Step 4: Enter PILs

Step 5: Enter Interest Expense

Step 6: Enter Revenue Requirement

Step 7: Enter Total Rate Base

Step 8: Enter Directly Allocated amounts into column G.

Target Net Income (\$)	\$25,639,411	
PILs (\$)	\$8,566,937	
Interest Expense (\$)	\$20,854,101	
Revenue Requirement (\$)	\$168,173,608	From this Sheet
Revenue Requirement to be Used in this model (\$)	\$168,173,608	\$168,173,609
Rate Base (\$)	\$669,086,919	
Rate Base to be Used in this model (\$)	\$669,086,919	\$669,086,920

Uniform System of Accounts - Detail Accounts

USoA Account #	Accounts	Forecast Financial Statement	Model Adjustments	Reclassify accounts	Direct Allocation
1005	Cash				
1010	Cash Advances and Working Funds				
1020	Interest Special Deposits				
1030	Dividend Special Deposits				
1040	Other Special Deposits				
1060	Term Deposits				
1070	Current Investments				
1100	Customer Accounts Receivable				
1102	Accounts Receivable - Services				
1104	Accounts Receivable - Recoverable Work				
1105	Accounts Receivable - Merchandise, Jobbing, etc.				
1110	Other Accounts Receivable				
1120	Accrued Utility Revenues				
1130	Accumulated Provision for Uncollectible Accounts--Credit				
1140	Interest and Dividends Receivable				
1150	Rents Receivable				
1170	Notes Receivable				
1180	Prepayments				
1190	Miscellaneous Current and Accrued Assets				
1200	Accounts Receivable from Associated Companies				
1210	Notes Receivable from Associated Companies				
1305	Fuel Stock				
1330	Plant Materials and Operating Supplies				
1340	Merchandise				
1350	Other Materials and Supplies				
1405	Long Term Investments in Non-Associated Companies				
1408	Long Term Receivable - Street Lighting Transfer				
1410	Other Special or Collateral Funds				
1415	Sinking Funds				
1425	Unamortized Debt Expense				

1445	Unamortized Discount on Long-Term Debt--Debit			
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses			
1460	Other Non-Current Assets			
1465	O.M.E.R.S. Past Service Costs			
1470	Past Service Costs - Employee Future Benefits			
1475	Past Service Costs - Other Pension Plans			
1480	Portfolio Investments - Associated Companies			
1485	Investment in Associated Companies - Significant Influence			
1490	Investment in Subsidiary Companies			
1505	Unrecovered Plant and Regulatory Study Costs			
1508	Other Regulatory Assets			
1510	Preliminary Survey and Investigation Charges			
1515	Emission Allowance Inventory			
1516	Emission Allowances Withheld			
1518	RCVARetail			
1520	Power Purchase Variance Account			
1525	Miscellaneous Deferred Debits			
1530	Deferred Losses from Disposition of Utility Plant			
1540	Unamortized Loss on Reacquired Debt			
1545	Development Charge Deposits/ Receivables			
1548	RCVASTR			
1560	Deferred Development Costs			
1562	Deferred Payments in Lieu of Taxes			
1563	Account 1563 - Deferred PILs Contra Account			
1565	Conservation and Demand Management Expenditures and Recoveries			
1570	Qualifying Transition Costs			
1571	Pre-market Opening Energy Variance			
1572	Extraordinary Event Costs			
1574	Deferred Rate Impact Amounts			
1580	RSVAWMS			
1582	RSVAONE-TIME			
1584	RSVANW			
1586	RSVACN			
1588	RSVAPOWER			
1590	Recovery of Regulatory Asset Balances			
1605	Electric Plant in Service - Control Account			
1606	Organization			
1608	Franchises and Consents			
1610	Miscellaneous Intangible Plant			
1615	Land			
1616	Land Rights			
1620	Buildings and Fixtures			
1630	Leasehold Improvements			
1635	Boiler Plant Equipment			
1640	Engines and Engine-Driven Generators			
1645	Turbogenerator Units			
1650	Reservoirs, Dams and Waterways			
1655	Water Wheels, Turbines and Generators			
1660	Roads, Railroads and Bridges			
1665	Fuel Holders, Producers and Accessories			
1670	Prime Movers			
1675	Generators			
1680	Accessory Electric Equipment			
1685	Miscellaneous Power Plant Equipment			
1705	Land			
1706	Land Rights			
1708	Buildings and Fixtures			
1710	Leasehold Improvements			
1715	Station Equipment			
1720	Towers and Fixtures			
1725	Poles and Fixtures			
1730	Overhead Conductors and Devices			
1735	Underground Conduit			
1740	Underground Conductors and Devices			
1745	Roads and Trails			
1805	Land		\$4,445,889	
1806	Land Rights		\$2,716,164	
1808	Buildings and Fixtures		\$25,402,241	
1810	Leasehold Improvements			
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$79,394,880	
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$85,569,636	
1825	Storage Battery Equipment		\$0	
1830	Poles, Towers and Fixtures		\$133,042,873	
1835	Overhead Conductors and Devices		\$79,039,737	
1840	Underground Conduit		\$185,396,139	

1845	Underground Conductors and Devices	\$178,192,775	
1850	Line Transformers	\$128,958,122	
1855	Services	\$115,396,024	
1860	Meters	\$104,139,156	
1880	IFRS Placeholder Asset Account		
1865	Other Installations on Customer's Premises		
1870	Leased Property on Customer Premises		
1875	Street Lighting and Signal Systems		
1905	Land	\$2,863,045	
1906	Land Rights	\$131,740	
1908	Buildings and Fixtures	\$50,288,879	
1910	Leasehold Improvements		
1915	Office Furniture and Equipment	\$4,362,480	
1920	Computer Equipment - Hardware	\$12,666,383	
1925	Computer Software	\$70,877,286	
1930	Transportation Equipment	\$22,617,698	
1935	Stores Equipment	\$216,997	
1940	Tools, Shop and Garage Equipment	\$7,708,204	
1945	Measurement and Testing Equipment	\$742,991	
1950	Power Operated Equipment	\$0	
1955	Communication Equipment	\$2,363,455	
1960	Miscellaneous Equipment	\$336,783	
1965	Water Heater Rental Units		
1970	Load Management Controls - Customer Premises	\$1,110,953	
1975	Load Management Controls - Utility Premises	\$71,915	
1980	System Supervisory Equipment	\$13,844,723	
1985	Sentinel Lighting Rental Units	\$0	
1990	Other Tangible Property	\$0	
1995	Contributions and Grants - Credit	(\$203,323,592)	
2005	Property Under Capital Leases		
2010	Electric Plant Purchased or Sold		
2020	Experimental Electric Plant Unclassified		
2030	Electric Plant and Equipment Leased to Others		
2040	Electric Plant Held for Future Use		
2050	Completed Construction Not Classified--Electric		
2055	Construction Work in Progress--Electric		
2060	Electric Plant Acquisition Adjustment		
2065	Other Electric Plant Adjustment		
2070	Other Utility Plant		
2075	Non-Utility Property Owned or Under Capital Leases		
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$545,457,494)	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles		
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment		
2160	Accumulated Amortization of Other Utility Plant		
2180	Accumulated Amortization of Non-Utility Property		
2205	Accounts Payable		
2208	Customer Credit Balances		
2210	Current Portion of Customer Deposits		
2215	Dividends Declared		
2220	Miscellaneous Current and Accrued Liabilities		
2225	Notes and Loans Payable		
2240	Accounts Payable to Associated Companies		
2242	Notes Payable to Associated Companies		
2250	Debt Retirement Charges(DRC) Payable		
2252	Transmission Charges Payable		
2254	Electrical Safety Authority Fees Payable		
2256	Independent Market Operator Fees and Penalties Payable		
2260	Current Portion of Long Term Debt		
2262	Ontario Hydro Debt - Current Portion		
2264	Pensions and Employee Benefits - Current Portion		
2268	Accrued Interest on Long Term Debt		
2270	Matured Long Term Debt		
2272	Matured Interest on Long Term Debt		
2285	Obligations Under Capital Leases--Current		
2290	Commodity Taxes		
2292	Payroll Deductions / Expenses Payable		
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.		
2296	Future Income Taxes - Current		
2305	Accumulated Provision for Injuries and Damages		
2306	Employee Future Benefits		
2308	Other Pensions - Past Service Liability		
2310	Vested Sick Leave Liability		
2315	Accumulated Provision for Rate Refunds		
2320	Other Miscellaneous Non-Current Liabilities		
2325	Obligations Under Capital Lease--Non-Current		
2330	Development Charge Fund		

2335	Long Term Customer Deposits			
2340	Collateral Funds Liability			
2345	Unamortized Premium on Long Term Debt			
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion			
2350	Future Income Tax - Non-Current			
2405	Other Regulatory Liabilities			
2410	Deferred Gains from Disposition of Utility Plant			
2415	Unamortized Gain on Reacquired Debt			
2425	Other Deferred Credits			
2435	Accrued Rate-Payer Benefit			
2505	Debentures Outstanding - Long Term Portion			
2510	Debenture Advances			
2515	Reacquired Bonds			
2520	Other Long Term Debt			
2525	Term Bank Loans - Long Term Portion			
2530	Ontario Hydro Debt Outstanding - Long Term Portion			
2550	Advances from Associated Companies			
3005	Common Shares Issued			
3008	Preference Shares Issued			
3010	Contributed Surplus			
3020	Donations Received			
3022	Development Charges Transferred to Equity			
3026	Capital Stock Held in Treasury			
3030	Miscellaneous Paid-In Capital			
3035	Installments Received on Capital Stock			
3040	Appropriated Retained Earnings			
3045	Unappropriated Retained Earnings			
3046	Balance Transferred From Income		\$0	\$0
3047	Appropriations of Retained Earnings - Current Period			
3048	Dividends Payable-Preference Shares			
3049	Dividends Payable-Common Shares			
3055	Adjustment to Retained Earnings			
3065	Unappropriated Undistributed Subsidiary Earnings			
4006	Residential Energy Sales			
4010	Commercial Energy Sales			
4015	Industrial Energy Sales			
4020	Energy Sales to Large Users			
4025	Street Lighting Energy Sales			
4030	Sentinel Lighting Energy Sales			
4035	General Energy Sales			
4040	Other Energy Sales to Public Authorities			
4045	Energy Sales to Railroads and Railways			
4050	Revenue Adjustment			
4055	Energy Sales for Resale			
4060	Interdepartmental Energy Sales			
4062	Billed WMS			
4064	Billed-One-Time			
4066	Billed NW			
4068	Billed CN			
4080	Distribution Services Revenue			
4080-1	Revenue from Rates		\$140,051,089	
4080-2	SSS Admin Charge	(\$820,000)		
4082	Retail Services Revenues	(\$325,000)		
4084	Service Transaction Requests (STR) Revenues	(\$12,000)		
4090	Electric Services Incidental to Energy Sales			
4105	Transmission Charges Revenue			
4110	Transmission Services Revenue			
4205	Interdepartmental Rents			
4210	Rent from Electric Property			
4215	Other Utility Operating Income			
4220	Other Electric Revenues			
4225	Late Payment Charges	(\$1,326,000)		
4230	Sales of Water and Water Power			
4235	Miscellaneous Service Revenues	(\$3,692,418)		\$3,692,418
4235-1	Account Set Up Charges			(\$1,896,178)
4235-90	Miscellaneous Service Revenues - Residual			(\$1,796,240)
4240	Provision for Rate Refunds			
4245	Government Assistance Directly Credited to Income			
4305	Regulatory Debits			
4310	Regulatory Credits			
4315	Revenues from Electric Plant Leased to Others	(\$1,412,696)		
4320	Expenses of Electric Plant Leased to Others			
4325	Revenues from Merchandise, Jobbing, Etc.	(\$3,758,730)		
4330	Costs and Expenses of Merchandising, Jobbing, Etc.			
4335	Profits and Losses from Financial Instrument Hedges	\$2,474,796		

4340	Profits and Losses from Financial Instrument Investments			
4345	Gains from Disposition of Future Use Utility Plant			
4350	Losses from Disposition of Future Use Utility Plant			
4355	Gain on Disposition of Utility and Other Property		(\$55,250)	
4360	Loss on Disposition of Utility and Other Property			
4365	Gains from Disposition of Allowances for Emission			
4370	Losses from Disposition of Allowances for Emission			
4375	Revenues from Non-Utility Operations		(\$17,755,700)	
4380	Expenses of Non-Utility Operations		\$17,755,700	
4385	Non-Utility Rental Income		\$187,604	
4390	Miscellaneous Non-Operating Income			
4395	Rate-Payer Benefit Including Interest			
4398	Foreign Exchange Gains and Losses, Including Amortization			
4405	Interest and Dividend Income		(\$98,440)	
4415	Equity in Earnings of Subsidiary Companies			
4505	Operation Supervision and Engineering			
4510	Fuel			
4515	Steam Expense			
4520	Steam From Other Sources			
4525	Steam Transferred--Credit			
4530	Electric Expense			
4535	Water For Power			
4540	Water Power Taxes			
4545	Hydraulic Expenses			
4550	Generation Expense			
4555	Miscellaneous Power Generation Expenses			
4560	Rents			
4565	Allowances for Emissions			
4605	Maintenance Supervision and Engineering			
4610	Maintenance of Structures			
4615	Maintenance of Boiler Plant			
4620	Maintenance of Electric Plant			
4625	Maintenance of Reservoirs, Dams and Waterways			
4630	Maintenance of Water Wheels, Turbines and Generators			
4635	Maintenance of Generating and Electric Plant			
4640	Maintenance of Miscellaneous Power Generation Plant			
4705	Power Purchased		\$680,575,967	
4708	Charges-WMS			
4710	Cost of Power Adjustments			
4712	Charges-One-Time			
4714	Charges-NW			
4715	System Control and Load Dispatching			
4716	Charges-CN			
4720	Other Expenses			
4725	Competition Transition Expense			
4730	Rural Rate Assistance Expense			
4750	Charges-LV			
4805	Operation Supervision and Engineering			
4810	Load Dispatching			
4815	Station Buildings and Fixtures Expenses			
4820	Transformer Station Equipment - Operating Labour			
4825	Transformer Station Equipment - Operating Supplies and Expense			
4830	Overhead Line Expenses			
4835	Underground Line Expenses			
4840	Transmission of Electricity by Others			
4845	Miscellaneous Transmission Expense			
4850	Rents			
4905	Maintenance Supervision and Engineering			
4910	Maintenance of Transformer Station Buildings and Fixtures			
4916	Maintenance of Transformer Station Equipment			
4930	Maintenance of Towers, Poles and Fixtures			
4935	Maintenance of Overhead Conductors and Devices			
4940	Maintenance of Overhead Lines - Right of Way			
4945	Maintenance of Overhead Lines - Roads and Trails Repairs			
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails			
4960	Maintenance of Underground Lines			
4965	Maintenance of Miscellaneous Transmission Plant			
5005	Operation Supervision and Engineering		\$0	
5010	Load Dispatching		\$3,762,164	
5012	Station Buildings and Fixtures Expense		\$717,818	
5014	Transformer Station Equipment - Operation Labour		\$156,056	

5015	Transformer Station Equipment - Operation Supplies and Expenses	\$33,351	
5016	Distribution Station Equipment - Operation Labour	\$527,212	
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$86,513	
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$475,396	
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$96,563	
5030	Overhead Subtransmission Feeders - Operation	\$0	
5035	Overhead Distribution Transformers- Operation	\$19,441	
5040	Underground Distribution Lines and Feeders - Operation Labour	\$462,525	
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$1,489,863	
5050	Underground Subtransmission Feeders - Operation		
5055	Underground Distribution Transformers - Operation	\$843	
5060	Street Lighting and Signal System Expense		
5065	Meter Expense	\$1,116,453	
5070	Customer Premises - Operation Labour		
5075	Customer Premises - Materials and Expenses		
5085	Miscellaneous Distribution Expense	\$2,939,124	
5090	Underground Distribution Lines and Feeders - Rental Paid		
5095	Overhead Distribution Lines and Feeders - Rental Paid		
5096	Other Rent		
5105	Maintenance Supervision and Engineering		
5110	Maintenance of Buildings and Fixtures - Distribution Stations		
5112	Maintenance of Transformer Station Equipment	\$165,994	
5114	Maintenance of Distribution Station Equipment	\$917,723	
5120	Maintenance of Poles, Towers and Fixtures	\$231,310	
5125	Maintenance of Overhead Conductors and Devices	\$812,091	
5130	Maintenance of Overhead Services	\$534,097	
5135	Overhead Distribution Lines and Feeders - Right of Way	\$2,724,551	
5145	Maintenance of Underground Conduit	\$8,730	
5150	Maintenance of Underground Conductors and Devices	\$1,445,307	
5155	Maintenance of Underground Services	\$257,930	
5160	Maintenance of Line Transformers	\$653,280	
5165	Maintenance of Street Lighting and Signal Systems		
5170	Sentinel Lights - Labour		
5172	Sentinel Lights - Materials and Expenses		
5175	Maintenance of Meters	\$1,523,535	
5178	Customer Installations Expenses- Leased Property		
5185	Water Heater Rentals - Labour		
5186	Water Heater Rentals - Materials and Expenses		
5190	Water Heater Controls - Labour		
5192	Water Heater Controls - Materials and Expenses		
5195	Maintenance of Other Installations on Customer Premises		
5205	Purchase of Transmission and System Services		
5210	Transmission Charges		
5215	Transmission Charges Recovered		
5305	Supervision		
5310	Meter Reading Expense	\$1,556,256	
5315	Customer Billing	\$7,332,871	
5320	Collecting	\$2,134,783	
5325	Collecting- Cash Over and Short		
5330	Collection Charges		
5335	Bad Debt Expense	\$1,061,700	
5340	Miscellaneous Customer Accounts Expenses		
5405	Supervision		
5410	Community Relations - Sundry	\$6,727,367	
5415	Energy Conservation		
5420	Community Safety Program		
5425	Miscellaneous Customer Service and Informational Expenses		
5505	Supervision		
5510	Demonstrating and Selling Expense	\$184,305	
5515	Advertising Expense		
5520	Miscellaneous Sales Expense		
5605	Executive Salaries and Expenses	\$3,083,243	
5610	Management Salaries and Expenses	\$8,951,189	
5615	General Administrative Salaries and Expenses	\$941,222	
5620	Office Supplies and Expenses	\$2,900,322	
5625	Administrative Expense Transferred Credit	(\$4,689,137)	
5630	Outside Services Employed	\$1,767,285	

5635	Property Insurance		\$645,957		
5640	Injuries and Damages		\$790,941		
5645	Employee Pensions and Benefits		\$728,000		
5650	Franchise Requirements				
5655	Regulatory Expenses		\$1,298,157		
5660	General Advertising Expenses				
5665	Miscellaneous General Expenses		\$2,440,865		
5670	Rent				
5675	Maintenance of General Plant		\$4,704,837		
5680	Electrical Safety Authority Fees				
5681	IFRS Placeholder Expense Account				
5682	IFRS Placeholder Expense Account				
5683	IFRS Placeholder Expense Account				
5684	IFRS Placeholder Expense Account				
5685	Independent Market Operator Fees and Penalties				
5705	Amortization Expense - Property, Plant, and Equipment		\$47,415,618		
5710	Amortization of Limited Term Electric Plant				
5715	Amortization of Intangibles and Other Electric Plant				
5720	Amortization of Electric Plant Acquisition Adjustments				
5725	Miscellaneous Amortization		\$11,485		
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				
5735	Amortization of Deferred Development Costs				
5740	Amortization of Deferred Charges				
6005	Interest on Long Term Debt		\$19,789,275	(\$19,789,275)	\$0
6010	Amortization of Debt Discount and Expense				
6015	Amortization of Premium on Debt Credit				
6020	Amortization of Loss on Reacquired Debt				
6025	Amortization of Gain on Reacquired Debt--Credit				
6030	Interest on Debt to Associated Companies				
6035	Other Interest Expense		\$177,260		
6040	Allowance for Borrowed Funds Used During Construction--Credit				
6042	Allowance For Other Funds Used During Construction		(\$1,039,491)		
6045	Interest Expense on Capital Lease Obligations				
6105	Taxes Other Than Income Taxes		\$1,806,109		
6110	Income Taxes			\$0	\$0
6115	Provision for Future Income Taxes				
6205	Donations		\$173,400		
6210	Life Insurance				
6215	Penalties				
6225	Other Deductions				
6305	Extraordinary Income				
6310	Extraordinary Deductions				
6315	Income Taxes, Extraordinary Items				
6405	Discontinues Operations - Income/ Gains				
6410	Discontinued Operations - Deductions/ Losses				
6415	Income Taxes, Discontinued Operations				

\$0



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

Asset Accounts Directly Allocated \$0

Rev Req Matches

Rate Base Matches

[illegible]

[illegible]

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2012 COST ALLOCATION
Hydro Ottawa Limited
EB-2011-0054
September 7, 2011

Sheet 14 Break Out Worksheet - Version 2 of Model

Instructions:

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

Enter Net Fixed Assets from the Revenue Requirement Work Form, Rate Base sheet, cell G14	\$563,116,080
--	---------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									EXPENSE ITEMS			
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital	5705	5710	5715	5720
											Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land	\$2,863,045			2,863,045					\$ 2,863,045				
1906	Land Rights	\$131,740			131,740			\$ (104,431)		\$ 27,309		\$824		
1906	Buildings and Fixtures	\$50,288,879			50,288,879	(\$628,529)	\$328,387	\$ (13,837,817)		\$ 35,950,920	\$960,361			
1910	Leasehold Improvements	\$0								\$ -				
1915	Office Furniture and Equipment	\$4,362,480			4,362,480	(\$586,448)	\$611,319	\$ (2,947,601)		\$ 1,429,749	274,544			
1920	Computer Equipment - Hardware	\$12,666,383			12,666,383	(\$4,116,072)	\$4,115,895	\$ (9,469,684)		\$ 3,196,522	1,167,856			
1925	Computer Software	\$70,877,286			70,877,286	(\$275,059)	\$275,059	\$ (52,948,441)		\$ 17,928,845	6,917,757			
1930	Transportation Equipment	\$22,617,698			22,617,698			\$ (15,769,954)		\$ 6,847,744	1,960,167			
1935	Stores Equipment	\$216,997			216,997			\$ (194,471)		\$ 22,526	16,739			
1940	Tools, Shop and Garage Equipment	\$7,708,204			7,708,204	(\$31,955)	\$31,955	\$ (4,216,198)		\$ 3,492,006	688,353			
1945	Measurement and Testing Equipment	\$742,991			742,991			\$ (668,491)		\$ 74,500	37,133			
1950	Power Operated Equipment	\$0			-					\$ -				
1955	Communication Equipment	\$2,363,455			2,363,455	(\$243,061)	\$241,307	\$ (1,180,806)		\$ 1,180,695	195,978			
1960	Miscellaneous Equipment	\$336,783			336,783			\$ (80,941)		\$ 255,842	33,584			
1970	Load Management Controls - Customer Premises	\$1,110,953			1,110,953			\$ (401,646)		\$ 709,307	108,488			
1975	Load Management Controls - Utility Premises	\$71,915			71,915			\$ (43,161)		\$ 28,754	7,206			
1980	System Supervisory Equipment	\$13,844,723			13,844,723	(\$420,187)	\$287,923	\$ (5,725,383)		\$ 7,967,076	849,867			
1990	Other Tangible Property	\$0			-					\$ -				
2005	Property Under Capital Leases	\$0			-					\$ -				
2010	Electric Plant Purchased or Sold	\$0			-					\$ -				
Total		\$190,203,532	\$0	\$190,203,532	(\$6,511,312)	\$5,871,845	(\$107,589,025)		\$0	\$81,975,040	\$13,218,859	\$0	\$0	\$0
SUB TOTAL from I3		\$190,203,532												
I3 Directly Allocated		\$0												
Grand Total		\$1,311,897,168	\$0	\$1,311,897,168	(\$203,323,592)	\$46,772,182	(\$592,229,676)		\$0	\$563,116,082	\$47,415,618	\$0	\$0	\$0



This is an input sheet for the Break Out of Distribution Assets, Contributed Capital, Amortization, and Amortization Expenses.

****Please see Instructions tab for detailed instructions****

\$563,116.080

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2012 COST ALLOCATION
Hydro Ottawa Limited

EB-2011-0054

September 7, 2011

Sheet 15.1 Miscellaneous Data Worksheet - Version 2 of Model

kMs of Roads in Service Area Where Distribution Lines Exist	4100
Deemed Equity Component of Rate Base (%)	40%
Working Capital Allowance to be included in Rate Base	14.2%
Portion of pole leasing revenue from Secondary - Remainder assumed to be Primary (%)	90%

Insert Approved Monthly Service
Charge

1	2	3	4	6	7	8	9	11	12	13
Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
8.54	14.76	251.21	4,039.33	14,669.82	0.49	1.89	4.04	108.02	108.02	108.02



2012 COST ALLOCATION
Hydro Ottawa Limited
EB-2011-0054
September 7, 2011

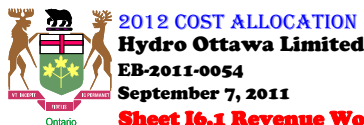
Sheet 15.2 Weighting Factors Worksheet - Version 2 of Model

Insert Weighting Factor for Services

1	2	3	4	6	7	8	9	11	12	13
Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
1	2	10	10	30	1	1	1	10	10	10

Insert Weighting Factor for Billing and Collecting

1	2	7	7	15	1	0.1	5	7	7	7
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Hydro Ottawa Limited

September 7, 2011

Sheet I6.1 Revenue Worksheet - Version 2 of Model

Total kWhs from Load Forecast	7,656,279,506
-------------------------------	---------------

Total kW from Load Forecast	10,519,699
-----------------------------	------------

Deficiency from RRWF	- 19,096,986
----------------------	--------------

Miscellaneous Revenue	9,025,738
-----------------------	-----------

		1	2	3	4	6	7	8	9	11	12	13
ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data												
Forecast kWh	CEN	7,656,279,506	2,254,882,056	760,702,061	3,020,236,555	827,861,363	665,596,440	40,737,130	79,553	17,184,348	-	69,000,000
Forecast kW	CDEM	10,519,699	-	-	7,404,277	1,719,678	1,187,623	121,500	221		-	86,400
Forecast kW, included in CDEM, of customers receiving line transformer allowance		2,580,147	-	-	1,853,320	429,920	296,907	-	-	-	-	
Optional - Forecast kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-										
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	7,656,279,506	2,254,882,056	760,702,061	3,020,236,555	827,861,363	665,596,440	40,737,130	79,553	17,184,348	-	69,000,000
kWh - 30 year weather normalized amount		7,375,991,817	2,184,454,775	732,853,623	2,897,547,741	762,995,370	641,229,711	39,245,790	76,641	16,555,249	-	101,032,918
Existing Monthly Charge			\$8.54	\$14.76	\$251.21	\$4,039.33	\$14,669.82	\$0.49	\$1.89	\$4.04	\$108.02	\$108.02
Existing Distribution kWh Rate			\$0.0207	\$0.0185						\$0.0200		
Existing Distribution kW Rate					\$3.0380	\$2.9014	\$2.7775	\$3.4563	\$7.2434		\$1.4416	\$1.3224
Existing TFOA Rate			\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45
Additional Charges												
Distribution Revenue from Rates		\$141,212,155	\$75,462,793	\$18,259,396	\$32,481,298	\$8,237,095	\$5,411,077	\$746,551	\$3,461	\$493,636	\$0	\$116,848
Transformer Ownership Allowance		\$1,161,066	\$0	\$0	\$833,994	\$193,464	\$133,608	\$0	\$0	\$0	\$0	\$0
Net Class Revenue	CREV	\$140,051,089	\$75,462,793	\$18,259,396	\$31,647,304	\$8,043,631	\$5,277,469	\$746,551	\$3,461	\$493,636	\$0	\$116,848
Data Mismatch Analysis												
Revenue with 30 year weather normalized kWh		134,925,367	73,105,845	17,590,941	30,361,719	7,413,383	5,084,267	719,221	3,334	475,564	-	171,094

Weather Normalized Data from Hydro One

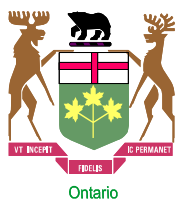
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Sheet I6.2 Customer Data Worksheet - Version 2 of Model

		1	2	3	4	6	7	8	9	11	12	13
ID	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Billing Data												
Bad Debt 3 Year Historical Average	BDHA	\$2,000,008	\$1,354,005	\$422,002	\$150,001	\$74,000	\$0	\$0	\$0	\$0	\$0	\$0
Late Payment 3 Year Historical Average	LPHA	\$1,600,000	\$897,600	\$246,400	\$366,400	\$70,400	\$19,200					
Number of Bills	CNB	1,879,140	1,695,888	141,816	39,696	780	144	180	492	120	-	24
Number of Devices			-	-	-	-	-	55,546	82	3,093	-	-
Number of Connections (Unmetered)	CCON	6,878	-	-	-	-	-	3,703	82	3,093	-	-
Total Number of Customers	CCA	308,028	280,901	23,636	3,313	67	12	15	82	-	-	2
Bulk Customer Base	CCB	869,830	280,901	23,636	3,313	67	12	15	82	-	-	2
Primary Customer Base	CCP	308,028	280,901	23,636	3,313	67	12	15	82	-	-	2
Line Transformer Customer Base	CCLT	307,947	280,901	23,636	3,313			15	82			
Secondary Customer Base	CCS	304,634	280,901	23,636				15	82			
Weighted - Services	CWCS	335,051	280,901	47,272	-	-	-	3,703	82	3,093	-	-
Weighted Meter -Capital	CWMC	49,998,967	36,904,922	6,686,290	5,617,755	650,000	120,000	-	-	-	-	20,000
Weighted Meter Reading	CWMR	9,742,094	7,502,592	1,050,216	1,050,175	114,228	21,877	-	-	-	-	3,006
Weighted Bills	CWNB	2,266,009	1,695,888	283,632	277,872	5,460	2,160	180	49	600	-	168

Bad Debt Data

Historic Year: 2009	2,000,008	1,354,005	422,002	150,001	74,000								
Historic Year: 2010	2,000,008	1,354,005	422,002	150,001	74,000								
Historic Year: 2011	2,000,008	1,354,005	422,002	150,001	74,000								
Three-year average	2,000,008	1,354,005	422,002	150,001	74,000	-	-	-	-	-	-	-	-



2012 COST ALLOCATION Hydro Ottawa Limited

EB-2011-0054

September 7, 2011

Sheet I7.1 Meter Capital Worksheet - Version 2 of Model

	Residential			GS <50		
	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor			73.81%			13%
Cost Relative to Residential Average Cost			1.00			2.17
Total	282648	36904922	130.568488	23636	6686290	282.8858521

Meter Types

Single Phase 200 Amp - Urban

Single Phase 200 Amp - Rural
Central Meter

Network Meter (Costs to be updated)

Three-phase - No demand
Smart Meters

Demand without IT (usually three-phase)

Demand with IT
Demand with IT and Interval Capability - Secondary

Demand with IT and Interval Capability - Primary

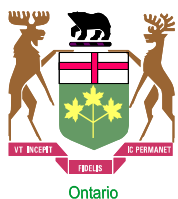
Demand with IT and Interval Capability -Special (WMP)

LDC Specific 1
LDC Specific 2

LDC Specific 3

Cost per Meter (Installed)

88	21,085	1855480			0	
164		0			0	
250		0			0	
225		0			0	
381		0		9,465	3606165	
134	261,563	35049442		11,468	1536712	
381		0			0	
3,000		0			0	
2,300		0			0	
10,000		0			0	
40,000		0			0	
571		0		2703	1543413	
		0			0	
		0			0	



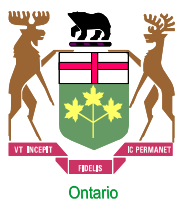
2012 COST ALLOCATION Hydro Ottawa Limited

EB-2011-0054

September 7, 2011

Sheet I7.1 Meter Capital Wor

GS 50 to 1,499 kW			GS 1,500 to 4,999 kW		
1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor		11%			1%
Cost Relative to Residential Average Cost		13.01			76.59
Total	3308	5617755	65	650000	10000
Meter Types	Cost per Meter (Installed)				
Single Phase 200 Amp - Urban	88	0		0	
Single Phase 200 Amp - Rural	164	0		0	
Central Meter	250	0		0	
Network Meter (Costs to be updated)	225	0		0	
Three-phase - No demand	381	0		0	
Smart Meters	134	0		0	
Demand without IT (usually three-phase)	381	2855		0	
Demand with IT	3,000	0		0	
Demand with IT and Interval Capability - Secondary	2,300	0		0	
Demand with IT and Interval Capability - Primary	10,000	453	65	650000	
Demand with IT and Interval Capability -Special (WMP)	40,000	0		0	
LDC Specific 1	571	0		0	
LDC Specific 2		0		0	
LDC Specific 3		0		0	



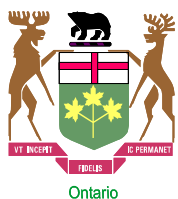
2012 COST ALLOCATION Hydro Ottawa Limited

EB-2011-0054

September 7, 2011

Sheet I7.1 Meter Capital Wor

	Large Use			Street Light		
	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor			0%			0%
Cost Relative to Residential Average Cost			76.59			-
Total	12	120000	10000	0	0	-
Meter Types	Cost per Meter (Installed)					
Single Phase 200 Amp - Urban	88	0		0		
Single Phase 200 Amp - Rural	164	0		0		
Central Meter	250	0		0		
Network Meter (Costs to be updated)	225	0		0		
Three-phase - No demand	381	0		0		
Smart Meters	134	0		0		
Demand without IT (usually three-phase)	381	0		0		
Demand with IT	3,000	0		0		
Demand with IT and Interval Capability - Secondary	2,300	0		0		
Demand with IT and Interval Capability - Primary	10,000	12	120000	0		
Demand with IT and Interval Capability -Special (WMP)	40,000	0		0		
LDC Specific 1	571	0		0		
LDC Specific 2		0		0		
LDC Specific 3		0		0		



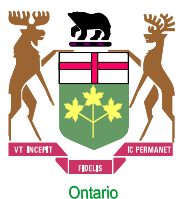
2012 COST ALLOCATION Hydro Ottawa Limited

EB-2011-0054

September 7, 2011

Sheet I7.1 Meter Capital Work

	Sentinel			Unmetered Scattered Load		
	1	2	3	1	2	3
	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor			0%			0%
Cost Relative to Residential Average Cost			-			-
Total	0	0	-	0	0	-
Meter Types	Cost per Meter (Installed)					
Single Phase 200 Amp - Urban	88	0		0		
Single Phase 200 Amp - Rural	164	0		0		
Central Meter	250	0		0		
Network Meter (Costs to be updated)	225	0		0		
Three-phase - No demand	381	0		0		
Smart Meters	134	0		0		
Demand without IT (usually three-phase)	381	0		0		
Demand with IT	3,000	0		0		
Demand with IT and Interval Capability - Secondary	2,300	0		0		
Demand with IT and Interval Capability - Primary	10,000	0		0		
Demand with IT and Interval Capability -Special (WMP)	40,000	0		0		
LDC Specific 1	571	0		0		
LDC Specific 2		0		0		
LDC Specific 3		0		0		



2012 COST ALLOCATION Hydro Ottawa Limited

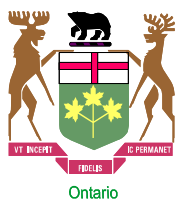
EB-2011-0054

September 7, 2011

Sheet I7.1 Meter Capital Wor

Standby Power GS 50 to 1,499 kW			Standby Power GS 1,500 to 4,999 kW		
1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor		0%			0%
Cost Relative to Residential Average Cost		-			76.59
Total	0	-	2	20000	10000

Meter Types	Cost per Meter (Installed)					
Single Phase 200 Amp - Urban	88		0		0	
Single Phase 200 Amp - Rural	164		0		0	
Central Meter	250		0		0	
Network Meter (Costs to be updated)	225		0		0	
Three-phase - No demand	381		0		0	
Smart Meters	134		0		0	
Demand without IT (usually three-phase)	381		0		0	
Demand with IT	3,000		0		0	
Demand with IT and Interval Capability - Secondary	2,300	0	0		0	
Demand with IT and Interval Capability - Primary	10,000	0	0	2	20000	
Demand with IT and Interval Capability -Special (WMP)	40,000		0		0	
LDC Specific 1	571		0		0	
LDC Specific 2			0		0	
LDC Specific 3			0		0	



2012 COST ALLOCATION Hydro Ottawa Limited

EB-2011-0054

September 7, 2011

Sheet I7.1 Meter Capital Wor

Standby Power Large Use			TOTAL		
1	2	3	1	2	3
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
Allocation Percentage Weighted Factor		0%			100%
Cost Relative to Residential Average Cost		-			1.24
Total	0	0	309671	49998967	161.4583445
Meter Types	Cost per Meter (Installed)				
Single Phase 200 Amp - Urban	88	0	21,085	1855480	
Single Phase 200 Amp - Rural	164	0	0	0	
Central Meter	250	0	0	0	
Network Meter (Costs to be updated)	225	0	0	0	
Three-phase - No demand	381	0	9,465	3606165	
Smart Meters	134	0	273,031	36586154	
Demand without IT (usually three-phase)	381	0	2,855	1087755	
Demand with IT	3,000	0	0	0	
Demand with IT and Interval Capability - Secondary	2,300	0	0	0	
Demand with IT and Interval Capability - Primary	10,000	0	532	5320000	
Demand with IT and Interval Capability -Special (WMP)	40,000	0	0	0	
LDC Specific 1	571	0	2,703	1543413	
LDC Specific 2		0	0	0	
LDC Specific 3		0	0	0	

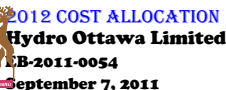
This is an input sheet for demand allocators.

CP TEST RESULTS	12 CP
NCP TEST RESULTS	4 NCP

Co-incident Peak	Indicator
1 CP	CP 1
4 CP	CP 4
12 CP	CP 12

Non-co-incident Peak	Indicator
1 NCP	NCP 1
4 NCP	NCP 4
12 NCP	NCP 12

Customer Classes		Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
CO-INCIDENT PEAK													
1 CP													
Transformation CP	TCP1	1,396,408	470,026	165,711	552,738	116,950	89,340	-	-	1,643		-	
Bulk Delivery CP	BCP1	1,396,408	470,026	165,711	552,738	116,950	89,340	-	-	1,643		-	
Total Sytem CP	DCP1	1,396,408	470,026	165,711	552,738	116,950	89,340	-	-	1,643		-	
4 CP													
Transformation CP	TCP4	5,449,865	1,901,782	600,259	2,129,865	455,582	345,558	9,539	15	6,686		579	
Bulk Delivery CP	BCP4	5,449,865	1,901,782	600,259	2,129,865	455,582	345,558	9,539	15	6,686		579	
Total Sytem CP	DCP4	5,449,865	1,901,782	600,259	2,129,865	455,582	345,558	9,539	15	6,686		579	
12 CP													
Transformation CP	TCP12	14,824,497	5,081,817	1,482,957	5,829,905	1,341,646	1,009,856	55,689	97	21,389		1,141	
Bulk Delivery CP	BCP12	14,824,497	5,081,817	1,482,957	5,829,905	1,341,646	1,009,856	55,689	97	21,389		1,141	
Total Sytem CP	DCP12	14,824,497	5,081,817	1,482,957	5,829,905	1,341,646	1,009,856	55,689	97	21,389		1,141	
NON CO_INCIDENT PEAK													
1 NCP													
Classification NCP from Load Data Provider	DNCP1	1,550,574	534,900	165,711	574,219	145,907	112,311	14,199	26	2,149		1,152	
Primary NCP	PNCP1	1,550,574	534,900	165,711	574,219	145,907	112,311	14,199	26	2,149		1,152	
Line Transformer NCP	LTNCP1	1,334,220	534,900	165,711	499,571	64,199	52,786	14,199	26	2,149		680	
Secondary NCP	SNCP1	1,004,095	534,900	165,711	287,110			14,199	26	2,149			
4 NCP													
Classification NCP from Load Data Provider	DNCP4	6,054,862	2,109,703	636,235	2,250,469	561,451	430,176	54,445	100	8,447		3,836	
Primary NCP	PNCP4	6,054,862	2,109,703	636,235	2,250,469	561,451	430,176	54,445	100	8,447		3,836	
Line Transformer NCP	LTNCP4	5,256,580	2,109,703	636,235	1,996,166	247,038	202,183	54,445	100	8,447		2,263	
Secondary NCP	SNCP4	3,934,165	2,109,703	636,235	1,125,235			54,445	100	8,447			
12 NCP													
Classification NCP from Load Data Provider	DNCP12	16,569,501	5,796,203	1,681,962	6,215,056	1,554,871	1,159,221	130,396	237	24,161		7,394	
Primary NCP	PNCP12	16,569,501	5,796,203	1,681,962	6,215,056	1,554,871	1,159,221	130,396	237	24,161		7,394	
Line Transformer NCP	LTNCP12	14,273,398	5,796,203	1,681,962	5,407,099	684,143	544,834	130,396	237	24,161		4,362	
Secondary NCP	SNCP12	10,740,487	5,796,203	1,681,962	3,107,528			130,396	237	24,161			

**Sheet I9 Direct Allocation Worksheet - Version 2 of Model**

Instructions:
More Instructions provided on the first tab in this workbook.

Instructions:
To Allocate Capital Contributions by Rate Classification, Input Allocation on Next Line

Instructions:
The Following is Used to Allocate Directly Allocated Costs from I3 to Rate Classifications

[illegible]

[illegible]

[illegible]

Instructions:
Please see the first tab in this workbook for detailed instructions

Class Revenue, Cost Analysis, and Return on Rate Base

Rate Base Assets	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
crev Distribution Revenue at Existing Rates	\$140,051,089	\$75,462,793	\$18,259,396	\$31,647,304	\$8,043,631	\$5,277,469	\$746,551	\$3,461	\$493,636	\$0	\$116,848	\$0
mi Miscellaneous Revenue (mi)	\$9,025,738	\$5,920,155	\$1,087,691	\$1,563,798	\$246,913	\$148,636	\$37,123	\$522	\$19,339	\$0	\$1,560	\$0
	Miscellaneous Revenue Input equals Output											
Total Revenue at Existing Rates	\$149,076,827	\$81,382,948	\$19,347,088	\$33,211,103	\$8,290,544	\$5,426,105	\$783,674	\$3,983	\$512,975	\$0	\$118,407	\$0
Factor required to recover deficiency (1 + D)	1.1364											
Distribution Revenue at Status Quo Rates	\$159,147,871	\$85,752,585	\$20,748,172	\$35,962,599	\$9,140,427	\$5,997,082	\$848,348	\$3,332	\$580,946	\$0	\$132,781	\$0
Miscellaneous Revenue (mi)	\$9,025,738	\$5,920,155	\$1,087,691	\$1,563,798	\$246,913	\$148,636	\$37,123	\$522	\$19,339	\$0	\$1,560	\$0
Total Revenue at Status Quo Rates	\$168,173,609	\$91,672,740	\$21,836,863	\$37,526,397	\$9,387,340	\$6,145,718	\$885,471	\$4,455	\$580,285	\$0	\$134,340	\$0
Expenses												
di Distribution Costs (di)	\$18,517,882	\$9,346,242	\$1,979,272	\$5,016,765	\$1,087,148	\$833,812	\$178,061	\$1,553	\$67,970	\$0	\$7,059	\$0
cu Customer Related Costs (cu)	\$14,725,598	\$10,951,508	\$1,929,876	\$1,704,993	\$114,063	\$18,856	\$752	\$206	\$2,507	\$0	\$2,238	\$0
ad General and Administration (ad)	\$32,454,062	\$19,586,785	\$3,797,288	\$6,711,488	\$1,221,537	\$872,773	\$181,440	\$1,766	\$71,646	\$0	\$9,341	\$0
dep Depreciation and Amortization (dep)	\$47,415,616	\$26,377,288	\$5,356,083	\$11,221,536	\$2,241,353	\$1,662,852	\$380,686	\$3,544	\$154,143	\$0	\$18,133	\$0
INPUT PILs (INPUT)	\$8,566,937	\$4,383,702	\$938,441	\$2,287,985	\$488,715	\$368,133	\$68,859	\$595	\$27,131	\$0	\$3,375	\$0
INT Interest	\$20,854,101	\$10,671,045	\$2,284,404	\$5,569,538	\$1,189,655	\$896,128	\$167,621	\$1,449	\$66,044	\$0	\$8,217	\$0
Total Expenses	\$142,534,198	\$81,316,570	\$16,285,364	\$32,512,305	\$6,343,071	\$4,652,554	\$977,418	\$9,113	\$389,440	\$0	\$48,363	\$0
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI Allocated Net Income (NI)	\$25,639,411	\$13,119,688	\$2,808,598	\$6,847,558	\$1,462,641	\$1,101,759	\$206,084	\$1,782	\$81,199	\$0	\$10,102	\$0
Revenue Requirement (includes NI)	\$168,173,609	\$94,436,258	\$19,093,962	\$39,359,863	\$7,805,712	\$5,754,313	\$1,183,502	\$10,894	\$470,639	\$0	\$58,465	\$0
	Revenue Requirement Input equals Output											
Rate Base Calculation												
Net Assets												
dp Distribution Plant - Gross	\$1,121,693,636	\$606,840,017	\$124,377,064	\$276,916,490	\$56,595,789	\$42,695,364	\$9,769,572	\$91,700	\$3,980,948	\$0	\$426,691	\$0
gp General Plant - Gross	\$190,203,532	\$101,300,068	\$21,043,190	\$47,934,253	\$9,975,504	\$7,548,485	\$1,632,798	\$15,608	\$683,489	\$0	\$70,137	\$0
accum dep Accumulated Depreciation	(\$545,457,494)	(\$297,648,990)	(\$60,576,955)	(\$133,415,436)	(\$26,810,393)	(\$20,132,230)	(\$4,755,716)	(\$42,875)	(\$1,858,214)	\$0	(\$216,683)	\$0
co Capital Contribution	(\$203,323,592)	(\$120,632,294)	(\$23,068,727)	(\$42,277,220)	(\$8,014,144)	(\$6,183,066)	(\$2,075,632)	(\$24,269)	(\$987,896)	\$0	(\$60,344)	\$0
Total Net Plant	\$563,116,082	\$289,858,801	\$61,774,573	\$149,158,086	\$31,746,756	\$23,928,553	\$4,571,022	\$40,165	\$1,818,327	\$0	\$219,800	\$0
Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP Cost of Power (COP)	\$680,575,967	\$200,439,200	\$67,619,728	\$268,472,489	\$73,589,600	\$59,165,674	\$3,621,173	\$7,072	\$1,527,538	\$0	\$6,133,494	\$0
OM&A Expenses	\$65,697,542	\$39,884,535	\$7,706,436	\$13,433,245	\$2,423,348	\$1,725,441	\$360,253	\$3,524	\$142,122	\$0	\$18,638	\$0
Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$746,273,509	\$240,323,735	\$75,326,164	\$281,905,734	\$76,012,948	\$60,891,115	\$3,981,425	\$10,596	\$1,669,659	\$0	\$6,152,131	\$0
Working Capital	\$105,970,838	\$34,125,970	\$10,696,315	\$40,030,614	\$10,793,839	\$8,646,538	\$565,362	\$1,505	\$237,092	\$0	\$873,603	\$0
Total Rate Base	\$669,086,921	\$323,984,772	\$72,470,888	\$189,188,700	\$42,540,595	\$32,575,091	\$5,136,384	\$41,669	\$2,055,418	\$0	\$1,093,403	\$0
	Rate Base Input equals Output											
Equity Component of Rate Base	\$267,634,768	\$129,593,909	\$28,988,355	\$75,675,480	\$17,016,238	\$13,030,037	\$2,054,554	\$16,668	\$822,167	\$0	\$437,361	\$0
Net Income on Allocated Assets	\$25,623,478	\$10,356,170	\$5,551,498	\$5,014,092	\$3,044,269	\$1,493,165	(\$91,947)	(\$4,658)	\$190,845	\$0	\$70,044	\$0
Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	\$25,623,478	\$10,356,170	\$5,551,498	\$5,014,092	\$3,044,269	\$1,493,165	(\$91,947)	(\$4,658)	\$190,845	\$0	\$70,044	\$0
RATIOS ANALYSIS												
REVENUE TO EXPENSES STATUS QUO%	100.00%	97.07%	114.37%	95.34%	120.26%	106.80%	74.82%	40.89%	123.30%	0.00%	229.78%	0.00%
EXISTING REVENUE MINUS ALLOCATED COSTS	(\$19,096,782)	(\$13,053,310)	\$253,125	(\$6,148,760)	\$484,832	(\$328,208)	(\$399,828)	(\$6,912)	\$42,336	\$0	\$59,942	\$0
	Deficiency Input Does Not Equal Output											
STATUS QUO REVENUE MINUS ALLOCATED COSTS	(\$0)	(\$2,763,519)	\$2,742,900	(\$1,833,466)	\$1,581,628	\$391,406	(\$298,031)	(\$6,440)	\$109,646	\$0	\$75,875	\$0
RETURN ON EQUITY COMPONENT OF RATE BASE	9.57%	7.99%	19.15%	6.63%	17.89%	11.46%	-4.48%	-27.95%	23.21%	0.00%	16.02%	0.00%

Output sheet showing minimum and maximum level for Monthly Fixed Charge

Summary

Customer Unit Cost per month - Avoided Cost

Customer Unit Cost per month - Directly Related

Customer Unit Cost per month - Minimum System with PLCC Adjustment

Existing Approved Fixed Charge

1	2	3	4	6	7	8	9	11	12	13
Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
\$5.18	\$10.39	\$63.00	\$186.16	\$144.91	-\$0.02	\$0.19	\$0.05	0	\$275.08	0
\$8.55	\$17.15	\$108.97	\$310.19	\$308.69	-\$0.01	\$0.40	\$0.12	0	\$398.89	0
\$17.92	\$30.69	\$120.66	\$449.58	\$476.51	\$9.07	\$10.92	\$9.03	0	\$504.66	0
\$8.54	\$14.76	\$251.21	\$4,039.33	\$14,669.82	\$0.49	\$1.89	\$4.04	\$108.02	\$108.02	\$108.02

Line Transformers Demand Unit Cost for PLCC
Adjustment to Customer Related Cost
Allocation by rate classification

Description	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	5 GS >50- Intermediate	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	10 Embedded Distributor	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use	14 Rate class 3	15 Rate class 4	16 Rate class 5	17 Rate class 6	18 Rate class 7	19 Rate class 8	20 Rate class 9
Depreciation on Acc't 1850 Line Transformers	\$2,421,174	\$845,727	\$304,830	\$1,014,135	\$125,840	\$0	\$102,991	\$24,716	\$0	\$1,782	\$0	\$0	\$1,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Line Transformers	\$753,322	\$277,368	\$97,228	\$332,210	\$36,536	\$0	\$30,038	\$8,336	\$0	\$638	\$0	\$0	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5005 - Overhead Distribution Transformers - Operation	\$13,869	\$4,754	\$1,713	\$5,700	\$707	\$0	\$578	\$138	\$0	\$10	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5005 - Underground Distribution Transformers - Operation	\$590	\$206	\$74	\$247	\$31	\$0	\$25	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5100 - Maintenance of Line Transformers	\$457,296	\$159,736	\$57,574	\$191,543	\$23,768	\$0	\$19,452	\$4,688	\$0	\$337	\$0	\$0	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of General Expenses	\$631,576	\$220,913	\$79,517	\$264,543	\$32,826	\$0	\$26,968	\$6,447	\$0	\$465	\$0	\$0	\$301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Line Transformers	\$464,678	\$158,827	\$57,663	\$197,189	\$24,908	\$0	\$20,529	\$4,884	\$0	\$353	\$0	\$0	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLAs on Line Transformers	\$495,539	\$173,094	\$62,389	\$207,562	\$25,756	\$0	\$21,079	\$5,059	\$0	\$365	\$0	\$0	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Date Return on Line Transformers	\$1,206,389	\$421,355	\$151,871	\$505,259	\$62,695	\$0	\$51,312	\$12,314	\$0	\$988	\$0	\$0	\$574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equity Return on Line Transformers	\$1,483,067	\$516,042	\$186,721	\$621,199	\$77,082	\$0	\$63,086	\$15,139	\$0	\$1,092	\$0	\$0	\$708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$7,927,120	\$2,780,442	\$999,582	\$3,309,591	\$410,149	\$0	\$335,958	\$81,708	\$0	\$5,929	\$0	\$0	\$3,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer NCP	4,753,047	1,660,261	598,417	1,990,865	247,038	0	202,183	48,520	0	3,498	0	0	2,263	0	0	0	0	0	0	0	0
PLCC Amount	503,534	449,442	37,818	5,301	0	0	0	5,925	100	4,949	0	0	0	0	0	0	0	0	0	0	0
Adjustment to Customer Related Cost for PLCC	\$843,027	\$752,680	\$63,170	\$8,812	\$0	\$0	\$0	\$9,977	\$0	\$8,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Gross Assets	\$190,203,532	\$101,300,068	\$21,043,190	\$47,934,253	\$9,975,504	\$0	\$7,548,485	\$1,632,798	\$15,608	\$683,489	\$0	\$0	\$70,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Accumulated Depreciation	(\$108,228,462)	(\$57,641,187)	(\$11,973,872)	(\$27,275,280)	(\$5,676,202)	\$0	(\$4,295,194)	(\$922,085)	(\$9,891)	(\$388,919)	\$0	\$0	(\$30,909)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Net Fixed Assets	\$81,975,040	\$43,658,901	\$9,069,318	\$20,658,967	\$4,299,302	\$0	\$3,253,291	\$703,713	\$6,727	\$294,574	\$0	\$0	\$30,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant - Depreciation	\$13,218,859	\$7,040,202	\$1,462,470	\$3,331,358	\$893,283	\$0	\$524,608	\$113,477	\$1,085	\$47,501	\$0	\$0	\$4,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Fixed Assets Excluding General Plant	\$481,141,042	\$246,199,900	\$52,705,255	\$128,499,099	\$27,447,454	\$0	\$20,675,262	\$3,867,309	\$33,438	\$1,523,753	\$0	\$0	\$189,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administration and General Expense	\$32,454,062	\$19,586,785	\$3,797,288	\$6,711,488	\$1,221,537	\$0	\$872,773	\$181,440	\$1,766	\$71,646	\$0	\$0	\$9,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total O&M	\$33,243,486	\$20,297,750	\$3,908,148	\$6,721,757	\$1,201,811	\$0	\$852,668	\$178,813	\$1,759	\$70,476	\$0	\$0	\$9,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Rate Base																					
Acc't 1850 - Line Transformers - Gross Assets	\$90,270,685	\$31,531,971	\$11,365,247	\$37,810,851	\$4,691,795	\$0	\$3,839,896	\$921,504	\$0	\$66,438	\$0	\$0	\$42,983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Accumulated Depreciation	(\$62,439,927)	(\$21,810,507)	(\$7,861,302)	(\$26,153,637)	(\$3,245,298)	\$0	(\$2,856,043)	(\$637,401)	\$0	(\$45,955)	\$0	\$0	(\$29,731)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Net Fixed Assets	\$27,830,759	\$9,721,414	\$3,503,944	\$11,657,214	\$1,446,496	\$0	\$1,183,853	\$284,103	\$0	\$20,483	\$0	\$0	\$13,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant Assigned to Line Transformers - NFA	\$4,671,628	\$1,723,909	\$602,945	\$1,874,147	\$226,576	\$0	\$186,281	\$51,697	\$0	\$3,960	\$0	\$0	\$2,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformer Net Fixed Assets Including General Plant	\$32,502,387	\$11,445,323	\$4,106,889	\$13,531,361	\$1,673,072	\$0	\$1,370,135	\$335,799	\$0	\$24,443	\$13,531	\$0	\$15,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Expenses																					
Acc't 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5010 - Load Dispatching	\$2,445,407	\$806,854	\$283,483	\$972,255	\$202,360	\$0	\$155,845	\$21,627	\$2	\$1,925	\$0	\$0	\$1,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5085 - Miscellaneous Distribution Expense	\$1,910,431	\$630,241	\$221,466	\$759,557	\$158,090	\$0	\$121,595	\$16,896	\$2	\$1,504	\$0	\$0	\$981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$4,355,837	\$1,437,195	\$504,950	\$1,731,812	\$360,449	\$0	\$277,239	\$38,523	\$4	\$3,428	\$0	\$0	\$2,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 1850 - Line Transformers - Gross Assets	\$90,270,685	\$31,531,971	\$11,365,247	\$37,810,851	\$4,691,795	\$0	\$3,839,896	\$921,504	\$0	\$66,438	\$0	\$0	\$42,983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acc't 1815 - 1855	\$622,576,121	\$205,417,042	\$72,172,050	\$247,526,373	\$51,518,716	\$0	\$39,625,572	\$5,500,062	\$519	\$490,024	\$0	\$0	\$319,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



2012 COST ALLOCATION
Hydro Ottawa Limited
EB-2011-0054

September 7, 2011

Sheet 03.1 Line Transformers Unit Cost Worksheet - Version 2 of Model

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use	7 Street Light	8 Sentinel	9 Unmetered Scattered Load	11 Standby Power GS 50 to 1,499 kW	12 Standby Power GS 1,500 to 4,999 kW	13 Standby Power Large Use
Depreciation on Acct 1850 Line Transformers	\$3,458,820	\$1,771,847	\$382,757	\$1,025,058	\$125,840	\$102,991	\$36,925	\$270	\$11,979	\$0	\$1,153	\$0
Depreciation on General Plant Assigned to Line Transformers	\$1,093,718	\$582,402	\$122,083	\$305,470	\$36,536	\$30,039	\$12,454	\$101	\$4,293	\$0	\$341	\$0
Acct 5035 - Overhead Distribution Transformers- Operation	\$19,441	\$9,959	\$2,151	\$5,762	\$707	\$579	\$208	\$2	\$67	\$0	\$6	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$843	\$432	\$93	\$250	\$31	\$25	\$9	\$0	\$3	\$0	\$0	\$0
Acct 5160 - Maintenance of Line Transformers	\$653,280	\$334,655	\$72,293	\$193,606	\$23,768	\$19,452	\$6,974	\$51	\$2,263	\$0	\$218	\$0
Allocation of General Expenses	\$877,887	\$441,257	\$97,398	\$267,004	\$32,789	\$26,836	\$9,322	\$65	\$2,920	\$0	\$297	\$0
Admin and General Assigned to Line Transformers	\$660,061	\$332,960	\$72,405	\$199,313	\$24,908	\$20,529	\$7,296	\$53	\$2,372	\$0	\$226	\$0
PiLs on Line Transformers	\$707,913	\$362,642	\$78,339	\$209,798	\$25,756	\$21,079	\$7,557	\$55	\$2,452	\$0	\$236	\$0
Debt Return on Line Transformers	\$1,723,241	\$882,763	\$190,696	\$510,701	\$62,695	\$51,312	\$18,396	\$135	\$5,968	\$0	\$574	\$0
Equity Return on Line Transformers	\$2,118,667	\$1,085,328	\$234,454	\$627,889	\$77,082	\$63,086	\$22,618	\$166	\$7,338	\$0	\$706	\$0
Total	\$11,313,872	\$5,804,245	\$1,252,669	\$3,344,850	\$410,113	\$335,928	\$121,759	\$898	\$39,654	\$0	\$3,757	\$0
Billed kW without Line Transformer Allowance	0	0	0	5,550,957	1,289,758	890,716	121,500	221	0	0	86,400	0
Billed kWh without Line Transformer Allowance	2,254,882,056	760,702,061	3,020,236,555	827,861,363	665,596,440	40,737,130	79,553	17,184,348	0	0	69,000,000	0
Line Transformation Unit Cost (\$/kW)	\$0.0000	\$0.0000	\$0.0000	\$0.6026	\$0.3180	\$0.3771	\$1.0021	\$4.0614	\$0.0000	\$0.0000	\$0.0435	\$0.0000
Line Transformation Unit Cost (\$/kWh)	\$0.0026	\$0.0016	\$0.0011	\$0.0005	\$0.0005	\$0.0005	\$0.0030	\$0.0113	\$0.0023	\$0.0000	\$0.0001	\$0.0000
General Plant - Gross Assets	\$190,203,532	\$101,300,068	\$21,043,190	\$47,934,253	\$9,975,504	\$7,548,485	\$1,632,798	\$15,608	\$683,489	\$0	\$70,137	\$0
General Plant - Accumulated Depreciation	(\$108,228,492)	(\$57,641,167)	(\$11,973,872)	(\$27,275,266)	(\$5,676,202)	(\$4,295,194)	(\$929,085)	(\$8,881)	(\$388,915)	\$0	(\$39,909)	\$0
General Plant - Net Fixed Assets	\$81,975,040	\$43,658,901	\$9,069,318	\$20,658,987	\$4,299,302	\$3,253,291	\$703,713	\$6,727	\$294,574	\$0	\$30,228	\$0
General Plant - Depreciation	\$13,218,859	\$7,040,202	\$1,462,470	\$3,331,358	\$693,283	\$524,608	\$113,477	\$1,085	\$47,501	\$0	\$4,874	\$0
Total Net Fixed Assets Excluding General Plant	\$481,141,042	\$246,199,900	\$52,705,255	\$128,499,099	\$27,447,454	\$20,675,262	\$3,867,309	\$33,438	\$1,523,753	\$0	\$189,572	\$0
Total Administration and General Expense	\$32,454,062	\$19,586,785	\$3,797,288	\$6,711,488	\$1,221,537	\$872,773	\$181,440	\$1,766	\$71,646	\$0	\$9,341	\$0
Total O&M	\$33,243,480	\$20,297,750	\$3,909,148	\$6,721,757	\$1,201,811	\$852,668	\$178,813	\$1,759	\$70,476	\$0	\$9,297	\$0
Line Transformer Rate Base												
Acct 1850 - Line Transformers - Gross Assets	\$128,958,122	\$66,061,278	\$14,270,664	\$38,218,096	\$4,691,795	\$3,839,896	\$1,376,689	\$10,080	\$446,641	\$0	\$42,983	\$0
Line Transformers - Accumulated Depreciation	(\$89,199,895)	(\$45,694,362)	(\$9,870,970)	(\$26,435,327)	(\$3,245,298)	(\$2,656,043)	(\$952,251)	(\$6,972)	(\$308,940)	\$0	(\$29,731)	\$0
Line Transformers - Net Fixed Assets	\$39,758,227	\$20,366,916	\$4,399,694	\$11,782,769	\$1,446,496	\$1,183,853	\$424,438	\$3,108	\$137,701	\$0	\$13,252	\$0
General Plant Assigned to Line Transformers - NFA	\$6,782,552	\$3,611,688	\$757,083	\$1,894,333	\$226,576	\$186,281	\$77,233	\$625	\$26,621	\$0	\$2,113	\$0
Line Transformer Net Fixed Assets Including General Plant	\$46,540,779	\$23,978,604	\$5,156,777	\$13,677,102	\$1,673,072	\$1,370,135	\$501,671	\$3,733	\$164,321	\$0	\$15,365	\$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$3,762,164	\$1,945,505	\$410,725	\$989,996	\$205,179	\$157,830	\$36,673	\$333	\$14,438	\$0	\$1,484	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$2,939,124	\$1,519,892	\$320,872	\$773,417	\$160,293	\$123,302	\$28,650	\$260	\$11,279	\$0	\$1,159	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$6,701,288	\$3,465,397	\$731,597	\$1,763,413	\$365,472	\$281,132	\$65,324	\$592	\$25,717	\$0	\$2,643	\$0
Acct 1850 - Line Transformers - Gross Assets	\$128,958,122	\$66,061,278	\$14,270,664	\$38,218,096	\$4,691,795	\$3,839,896	\$1,376,689	\$10,080	\$446,641	\$0	\$42,983	\$0
Acct 1815 - 1855	\$984,990,186	\$518,810,486	\$107,193,141	\$252,409,397	\$52,294,820	\$40,227,121	\$9,647,243	\$91,487	\$3,933,963	\$0	\$382,528	\$0



2012 COST ALLOCATION
Hydro Ottawa Limited
EB-2011-0054
September 7, 2011

Sheet 03.2 Substation Transformers Unit Cost Worksheet - Version 2 of Model

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	4	6	7	8	9	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Depreciation on Acct 1820-2 Distribution Station Equipment	\$2,201,990	\$658,575	\$237,374	\$890,589	\$222,668	\$170,630	\$19,246	\$0	\$1,388	\$0	\$1,520	\$0
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$46,244	\$15,852	\$4,626	\$18,186	\$4,185	\$3,150	\$174	\$0	\$67	\$0	\$4	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 kV	\$396,760	\$136,009	\$39,690	\$156,030	\$35,908	\$27,028	\$1,490	\$3	\$572	\$0	\$31	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Substation Transformers	(\$189,244)	(\$31,089)	(\$26,530)	(\$81,835)	(\$24,674)	(\$19,743)	(\$5,339)	\$5	\$467	\$0	(\$505)	\$0
Acct 5012 - Station Buildings and Fixtures Expense	\$717,818	\$246,067	\$71,806	\$282,290	\$64,964	\$48,898	\$2,697	\$5	\$1,036	\$0	\$55	\$0
Acct 5016 - Distribution Station Equipment - Labour	\$527,212	\$157,679	\$56,833	\$213,230	\$53,312	\$40,853	\$4,608	\$0	\$332	\$0	\$364	\$0
Acct 5017 - Distribution Station Equipment - Other	\$86,513	\$25,874	\$9,326	\$34,990	\$8,748	\$6,704	\$756	\$0	\$55	\$0	\$60	\$0
Acct 5114 - Maintenance of Distribution Station Equipment	\$917,723	\$274,474	\$98,930	\$371,171	\$92,801	\$71,113	\$8,021	\$0	\$578	\$0	\$634	\$0
Allocation of General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin and General Assigned to Substation Transformers	\$1,515,292	\$441,985	\$160,366	\$618,444	\$157,404	\$121,469	\$13,582	\$0	\$981	\$0	\$1,062	\$0
PILs on Substation Transformers	(\$127,155)	(\$19,358)	(\$17,024)	(\$56,205)	(\$17,393)	(\$13,854)	(\$3,240)	\$3	\$267	\$0	(\$350)	\$0
Debt Return on Substation Transformers	(\$309,527)	(\$47,123)	(\$41,440)	(\$136,817)	(\$42,340)	(\$33,725)	(\$7,887)	\$7	\$650	\$0	(\$852)	\$0
Equity Return on Substation Transformers	(\$380,553)	(\$57,936)	(\$50,949)	(\$168,212)	(\$52,056)	(\$41,463)	(\$9,897)	\$8	\$799	\$0	(\$1,047)	\$0
Total	\$5,403,074	\$1,801,008	\$543,007	\$2,141,862	\$503,527	\$381,060	\$24,412	\$31	\$7,192	\$0	\$976	\$0
Billed kW without Substation Transformer Allowance		0	0	7,404,277	1,719,678	1,187,623	121,500	221	0	0	86,400	0
Billed kWh without Substation Transformer Allowance		2,254,882,056	760,702,061	3,020,236,555	827,861,363	665,596,440	40,737,130	79,553	17,184,348	0	69,000,000	0
Substation Transformation Unit Cost (\$/kW)		\$0.0000	\$0.0000	\$0.2893	\$0.2928	\$0.3209	\$0.2009	\$0.1387	\$0.0000	\$0.0000	\$0.0113	\$0.0000
Substation Transformation Unit Cost (\$/kWh)		\$0.0008	\$0.0007	\$0.0007	\$0.0006	\$0.0006	\$0.0006	\$0.0004	\$0.0004	\$0.0000	\$0.0000	\$0.0000
General Plant - Gross Assets	\$190,203,532	\$101,300,068	\$21,043,190	\$47,934,253	\$9,975,504	\$7,548,485	\$1,632,798	\$15,608	\$683,489	\$0	\$70,137	\$0
General Plant - Accumulated Depreciation	(\$108,228,492)	(\$57,641,167)	(\$11,973,872)	(\$27,275,266)	(\$5,676,202)	(\$4,295,194)	(\$929,085)	(\$8,881)	(\$388,915)	\$0	(\$39,909)	\$0
General Plant - Net Fixed Assets	\$81,975,040	\$43,658,901	\$9,069,318	\$20,658,987	\$4,299,302	\$3,253,291	\$703,713	\$6,727	\$294,574	\$0	\$30,228	\$0
General Plant - Depreciation	\$13,218,859	\$7,040,202	\$1,462,470	\$3,331,358	\$693,283	\$524,608	\$113,477	\$1,085	\$47,501	\$0	\$4,874	\$0
Total Net Fixed Assets Excluding General Plant	\$481,141,042	\$246,199,900	\$52,705,255	\$128,499,099	\$27,447,454	\$20,675,262	\$3,867,309	\$33,438	\$1,523,753	\$0	\$189,572	\$0
Total Administration and General Expense	\$32,454,062	\$19,586,785	\$3,797,288	\$6,711,488	\$1,221,537	\$872,773	\$181,440	\$1,766	\$71,646	\$0	\$9,341	\$0
Total O&M	\$33,243,480	\$20,297,750	\$3,909,148	\$6,721,757	\$1,201,811	\$852,668	\$178,813	\$1,759	\$70,476	\$0	\$9,297	\$0
Substation Transformer Rate Base Gross Plant												
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$4,188,027	\$1,435,650	\$418,946	\$1,646,990	\$379,025	\$285,292	\$15,733	\$27	\$6,043	\$0	\$322	\$0
Acct 1806-2 Land Rights Station <50 kV	\$2,716,164	\$931,097	\$271,709	\$1,068,163	\$245,818	\$185,027	\$10,203	\$18	\$3,919	\$0	\$209	\$0
Acct 1808-2 Buildings and Fixtures < 50 kV	\$21,845,927	\$7,488,754	\$2,185,340	\$8,591,164	\$1,977,099	\$1,488,161	\$82,065	\$143	\$31,520	\$0	\$1,681	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$28,750,119	\$9,855,501	\$2,875,996	\$11,306,317	\$2,601,942	\$1,958,480	\$108,001	\$188	\$41,481	\$0	\$2,213	\$0
Substation Transformers - Accumulated Depreciation												
Acct 1820-2 Distribution Station Equipment	(\$31,128,024)	(\$9,309,819)	(\$3,355,591)	(\$12,589,650)	(\$3,147,703)	(\$2,412,079)	(\$272,074)	\$0	(\$19,616)	\$0	(\$21,492)	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1805-2 Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1806-2 Land Rights Station <50 kV	(\$976,725)	(\$334,820)	(\$97,706)	(\$384,108)	(\$88,396)	(\$66,535)	(\$3,669)	(\$6)	(\$1,409)	\$0	(\$75)	\$0
Acct 1808-2 Buildings and Fixtures < 50 kV	(\$3,786,700)	(\$1,298,076)	(\$378,800)	(\$1,489,164)	(\$342,704)	(\$257,953)	(\$14,225)	(\$25)	(\$5,464)	\$0	(\$291)	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$35,891,449)	(\$10,942,715)	(\$3,832,096)	(\$14,462,922)	(\$3,578,802)	(\$2,736,567)	(\$289,968)	(\$31)	(\$26,489)	\$0	(\$21,859)	\$0
Substation Transformers - Net Fixed Assets	(\$7,141,330)	(\$1,087,214)	(\$556,101)	(\$3,156,605)	(\$976,860)	(\$778,087)	(\$181,967)	\$157	\$14,992	\$0	(\$19,646)	\$0
General Plant Assigned to Substation Transformers - NFA	(\$1,173,572)	(\$192,797)	(\$164,522)	(\$507,492)	(\$153,013)	(\$122,433)	(\$33,112)	\$32	\$2,898	\$0	(\$3,133)	\$0
Substation Transformer NFA Including General Plant	(\$8,314,902)	(\$1,280,011)	(\$1,120,623)	(\$3,664,097)	(\$1,129,873)	(\$900,521)	(\$215,078)	\$189	\$17,891	\$0	(\$22,779)	\$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$3,762,164	\$1,945,505	\$410,725	\$989,996	\$205,179	\$157,830	\$36,673	\$333	\$14,438	\$0	\$1,484	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$2,939,124	\$1,519,892	\$320,872	\$773,417	\$160,293	\$123,302	\$28,650	\$260	\$11,279	\$0	\$1,159	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$6,701,288	\$3,465,397	\$731,597	\$1,763,413	\$365,472	\$281,132	\$65,324	\$592	\$25,717	\$0	\$2,643	\$0
Acct 1820-2 Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1825-2 Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1815 - 1855	\$984,990,186	\$518,810,486	\$107,193,141	\$252,409,397	\$52,294,820	\$40,227,121	\$9,647,243	\$91,487	\$3,933,963	\$0	\$382,528	\$0



2012 COST ALLOCATION
Hydro Ottawa Limited
EB-2011-0054
September 7, 2011

Sheet O3.3 Primary Conductors and Poles Cost Pool Worksheet - Version 2 of Model

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	4	6	7	8	9	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixture:	\$3,066,454	\$1,553,280	\$296,350	\$817,171	\$201,717	\$154,441	\$30,036	\$279	\$11,797	\$0	\$1,383	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductor:	\$2,122,004	\$1,075,229	\$204,451	\$565,671	\$139,635	\$106,909	\$20,792	\$193	\$8,166	\$0	\$957	\$0
Depreciation on Acct 1840-4 Primary Underground Condui	\$4,245,368	\$2,151,148	\$409,032	\$1,131,706	\$279,359	\$213,887	\$41,597	\$387	\$16,338	\$0	\$1,915	\$0
Depreciation on Acct 1845-4 Primary Underground Conductor:	\$3,719,004	\$1,884,437	\$358,318	\$991,390	\$244,723	\$187,368	\$36,440	\$339	\$14,312	\$0	\$1,677	\$0
Depreciation on General Plant Assigned to Primary C&P	\$4,969,689	\$2,624,547	\$484,259	\$1,251,819	\$301,063	\$231,555	\$52,077	\$536	\$21,731	\$0	\$2,101	\$0
Primary C&P Operations and Maintenance	\$6,493,360	\$3,258,669	\$615,424	\$1,741,940	\$445,180	\$340,845	\$62,766	\$591	\$24,893	\$0	\$3,051	\$0
Allocation of General Expense:	\$3,283,183	\$1,631,325	\$316,949	\$897,652	\$221,658	\$169,708	\$31,978	\$285	\$12,126	\$0	\$1,502	\$0
Admin and General Assigned to Primary C&P	\$6,375,643	\$3,144,529	\$597,814	\$1,739,279	\$452,487	\$348,882	\$63,688	\$593	\$25,306	\$0	\$3,065	\$0
PILs on Primary C&P	\$3,225,191	\$1,634,219	\$310,741	\$859,753	\$212,228	\$162,489	\$31,601	\$294	\$12,412	\$0	\$1,455	\$0
Debt Return on Primary C&P	\$7,850,934	\$3,978,105	\$756,421	\$2,092,856	\$516,617	\$395,539	\$76,925	\$716	\$30,213	\$0	\$3,541	\$0
Equity Return on Primary C&P	\$9,652,458	\$4,890,945	\$929,994	\$2,573,096	\$635,163	\$486,302	\$94,577	\$880	\$37,146	\$0	\$4,353	\$0
Total	\$55,002,288	\$27,826,433	\$5,278,754	\$14,662,334	\$3,649,830	\$2,797,925	\$542,480	\$5,093	\$214,439	\$0	\$25,000	\$0
General Plant - Gross Assets	\$190,203,532	\$101,300,068	\$21,043,190	\$47,934,253	\$9,975,504	\$7,548,485	\$1,632,798	\$15,608	\$683,489	\$0	\$70,137	\$0
General Plant - Accumulated Depreciation	(\$108,228,492)	(\$57,641,167)	(\$11,973,872)	(\$27,275,266)	(\$5,676,202)	(\$4,295,194)	(\$929,085)	(\$8,881)	(\$388,915)	\$0	(\$39,909)	\$0
General Plant - Net Fixed Assets	\$81,975,040	\$43,658,901	\$9,069,318	\$20,658,987	\$4,299,302	\$3,253,291	\$703,713	\$6,727	\$294,574	\$0	\$30,228	\$0
General Plant - Depreciation	\$13,218,859	\$7,040,202	\$1,462,470	\$3,331,358	\$693,283	\$524,608	\$113,477	\$1,085	\$47,501	\$0	\$4,874	\$0
Total Net Fixed Assets Excluding General Plan	\$481,141,042	\$246,199,900	\$52,705,255	\$128,499,099	\$27,447,454	\$20,675,262	\$3,867,309	\$33,438	\$1,523,753	\$0	\$189,572	\$0
Total Administration and General Expense	\$32,454,062	\$19,586,785	\$3,797,288	\$6,711,488	\$1,221,537	\$872,773	\$181,440	\$1,766	\$71,646	\$0	\$9,341	\$0
Total O&M	\$33,243,480	\$20,297,750	\$3,909,148	\$6,721,757	\$1,201,811	\$852,668	\$178,813	\$1,759	\$70,476	\$0	\$9,297	\$0
Primary Conductors and Poles Gross Assets												
Acct 1830-4 Primary Poles, Towers & Fixtures	\$93,130,011	\$47,189,407	\$8,972,885	\$24,826,057	\$6,128,258	\$4,692,000	\$912,512	\$8,490	\$358,398	\$0	\$42,003	\$0
Acct 1835-4 Primary Overhead Conductors	\$79,039,737	\$40,049,800	\$7,615,316	\$21,069,954	\$5,201,072	\$3,982,116	\$774,452	\$7,206	\$304,174	\$0	\$35,648	\$0
Acct 1840-4 Primary Underground Conduit	\$131,631,259	\$66,698,167	\$12,682,401	\$35,089,496	\$8,661,766	\$6,631,739	\$1,289,757	\$12,000	\$506,565	\$0	\$59,367	\$0
Acct 1845-4 Primary Underground Conductors	\$178,192,775	\$90,291,103	\$17,168,507	\$47,501,594	\$11,725,665	\$8,977,563	\$1,745,979	\$16,245	\$685,750	\$0	\$80,367	\$0
Subtotal	\$481,993,782	\$244,228,478	\$46,439,109	\$128,487,101	\$31,716,762	\$24,283,419	\$4,722,700	\$43,942	\$1,854,887	\$0	\$217,386	\$0
Primary Conductors and Poles Accumulated Depreciation												
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$53,964,133)	(\$27,343,876)	(\$5,199,333)	(\$14,385,445)	(\$3,551,016)	(\$2,718,777)	(\$528,755)	(\$4,920)	(\$207,674)	\$0	(\$24,339)	\$0
Acct 1835-4 Primary Overhead Conductors	(\$35,557,075)	(\$18,016,934)	(\$3,425,851)	(\$9,478,598)	(\$2,339,771)	(\$1,791,408)	(\$348,397)	(\$3,242)	(\$136,837)	\$0	(\$16,037)	\$0
Acct 1840-4 Primary Underground Conduit	(\$94,744,681)	(\$48,007,568)	(\$9,128,455)	(\$25,256,486)	(\$6,234,509)	(\$4,773,349)	(\$928,333)	(\$8,638)	(\$364,612)	\$0	(\$42,731)	\$0
Acct 1845-4 Primary Underground Conductors	(\$116,592,935)	(\$59,078,179)	(\$11,233,489)	(\$31,080,667)	(\$7,672,195)	(\$5,874,090)	(\$1,142,408)	(\$10,629)	(\$448,692)	\$0	(\$52,585)	\$0
Subtotal	(\$300,858,824)	(\$152,446,557)	(\$28,987,128)	(\$80,201,196)	(\$19,797,491)	(\$15,157,624)	(\$2,947,893)	(\$27,428)	(\$1,157,814)	\$0	(\$135,691)	\$0
Primary Conductor & Pools - Net Fixed Assets	\$181,134,958	\$91,781,921	\$17,451,980	\$48,285,904	\$11,919,271	\$9,125,794	\$1,774,807	\$16,513	\$697,073	\$0	\$81,694	\$0
General Plant Assigned to Primary C&P - NF&	\$30,818,880	\$16,275,790	\$3,003,070	\$7,762,995	\$1,867,005	\$1,435,960	\$322,952	\$3,322	\$134,759	\$0	\$13,026	\$0
Primary C&P Net Fixed Assets Including General Plan	\$211,953,838	\$108,057,710	\$20,455,050	\$56,048,899	\$13,786,276	\$10,561,755	\$2,097,759	\$19,836	\$831,832	\$0	\$94,721	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductor:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$39,912,862	\$25,136,675	\$5,578,680	\$8,496,203	\$0	\$0	\$532,467	\$3,678	\$165,160	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$53,764,880	\$33,860,521	\$7,514,797	\$11,444,865	\$0	\$0	\$717,262	\$4,955	\$222,480	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$93,677,742	\$58,997,196	\$13,093,476	\$19,941,068	\$0	\$0	\$1,249,729	\$8,633	\$387,639	\$0	\$0	\$0

Operations and Maintenance												
Acct 5020 Overhead Distribution Lines & Feeders - Labou	\$475,396	\$251,897	\$49,688	\$121,923	\$25,395	\$19,444	\$4,975	\$43	\$1,855	\$0	\$174	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Othe	\$96,563	\$51,166	\$10,093	\$24,765	\$5,158	\$3,949	\$1,011	\$9	\$377	\$0	\$35	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labou	\$462,525	\$242,782	\$47,533	\$119,624	\$25,935	\$19,857	\$4,774	\$42	\$1,800	\$0	\$178	\$0
Acct 5045 Underground Distribution Lines & Feeders - Othe	\$1,489,863	\$782,037	\$153,112	\$385,327	\$83,541	\$63,962	\$15,379	\$136	\$5,797	\$0	\$573	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Pai	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Pai	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixture:	\$231,310	\$125,747	\$25,300	\$57,934	\$10,655	\$8,158	\$2,512	\$21	\$910	\$0	\$73	\$0
Acct 5125 Maintenance of Overhead Conductors & Device	\$812,091	\$411,490	\$78,243	\$216,482	\$53,438	\$40,914	\$7,957	\$74	\$3,125	\$0	\$366	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Wa	\$2,724,551	\$1,443,654	\$284,770	\$698,758	\$145,544	\$111,433	\$28,512	\$249	\$10,634	\$0	\$998	\$0
Acct 5145 Maintenance of Underground Condui	\$8,730	\$4,735	\$951	\$2,191	\$408	\$312	\$95	\$1	\$34	\$0	\$3	\$0
Acct 5150 Maintenance of Underground Conductors & Device	\$1,445,307	\$732,344	\$139,252	\$385,282	\$95,106	\$72,816	\$14,161	\$132	\$5,562	\$0	\$652	\$0
Total	\$7,746,336	\$4,045,852	\$788,943	\$2,012,287	\$445,180	\$340,845	\$79,376	\$707	\$30,095	\$0	\$3,051	\$0
General Expenses												
Acct 5005 - Operation Supervision and Engineerin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$3,762,164	\$1,945,505	\$410,725	\$989,996	\$205,179	\$157,830	\$36,673	\$333	\$14,438	\$0	\$1,484	\$0
Acct 5085 - Miscellaneous Distribution Expens	\$2,939,124	\$1,519,892	\$320,872	\$773,417	\$160,293	\$123,302	\$28,650	\$260	\$11,279	\$0	\$1,159	\$0
Acct 5105 - Maintenance Supervision and Engineerin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$6,701,288	\$3,465,397	\$731,597	\$1,763,413	\$365,472	\$281,132	\$65,324	\$592	\$25,717	\$0	\$2,643	\$0
Primary Conductors and Poles Gross Assets	\$481,993,782	\$244,228,478	\$46,439,109	\$128,487,101	\$31,716,762	\$24,283,419	\$4,722,700	\$43,942	\$1,854,887	\$0	\$217,386	\$0
Acct 1815 - 1855	\$984,990,186	\$518,810,486	\$107,193,141	\$252,409,397	\$52,294,820	\$40,227,121	\$9,647,243	\$91,487	\$3,933,963	\$0	\$382,528	\$0

Grouping of Operation and Maintenance												
	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
1830	\$ 231,310	\$ 125,747	\$ 25,300	\$ 57,934	\$ 10,655	\$ 8,158	\$ 2,512	\$ 21	\$ 910	\$ -	\$ 73	\$ -
1835	\$ 812,091	\$ 411,490	\$ 78,243	\$ 216,482	\$ 53,438	\$ 40,914	\$ 7,957	\$ 74	\$ 3,125	\$ -	\$ 366	\$ -
1840	\$ 8,730	\$ 4,735	\$ 951	\$ 2,191	\$ 408	\$ 312	\$ 95	\$ 1	\$ 34	\$ -	\$ 3	\$ -
1845	\$ 1,445,307	\$ 732,344	\$ 139,252	\$ 385,282	\$ 95,106	\$ 72,816	\$ 14,161	\$ 132	\$ 5,562	\$ -	\$ 652	\$ -
1830 & 1835	\$ 3,296,510	\$ 1,746,717	\$ 344,551	\$ 845,446	\$ 176,098	\$ 134,826	\$ 34,498	\$ 301	\$ 12,866	\$ -	\$ 1,207	\$ -
1840 & 1845	\$ 1,952,388	\$ 1,024,819	\$ 200,645	\$ 504,951	\$ 109,476	\$ 83,818	\$ 20,153	\$ 178	\$ 7,597	\$ -	\$ 750	\$ -
Total	\$ 7,746,336	\$ 4,045,852	\$ 788,943	\$ 2,012,287	\$ 445,180	\$ 340,845	\$ 79,376	\$ 707	\$ 30,095	\$ -	\$ 3,051	\$ -



2012 COST ALLOCATION
Hydro Ottawa Limited
EB-2011-0054
September 7, 2011

Sheet 03.4 Secondary Cost Pool Worksheet - Version 2 of Model

ALLOCATION BY RATE CLASSIFICATION

Description	Total	1	2	3	4	6	7	8	9	11	12	13
		Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$1,313,766	\$827,395	\$183,627	\$279,660	\$0	\$0	\$17,527	\$121	\$5,436	\$0	\$0	\$0
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$1,734,023	\$1,092,068	\$242,367	\$369,119	\$0	\$0	\$23,133	\$160	\$7,175	\$0	\$0	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$889,606	\$573,621	\$123,533	\$175,779	\$0	\$0	\$12,468	\$95	\$4,109	\$0	\$0	\$0
Secondary C&P Operations and Maintenance	\$1,252,976	\$787,182	\$173,518	\$270,347	\$0	\$0	\$16,609	\$116	\$5,202	\$0	\$0	\$0
Allocation of General Expenses	\$633,802	\$394,072	\$89,363	\$139,315	\$0	\$0	\$8,462	\$56	\$2,534	\$0	\$0	\$0
Admin and General Assigned to Primary C&P	\$1,220,356	\$759,610	\$168,553	\$269,934	\$0	\$0	\$16,853	\$117	\$5,288	\$0	\$0	\$0
PILs on Secondary C&P	\$567,135	\$357,175	\$79,269	\$120,725	\$0	\$0	\$7,566	\$52	\$2,347	\$0	\$0	\$0
Debt Return on Secondary C&P	\$1,380,550	\$869,455	\$192,961	\$293,876	\$0	\$0	\$18,418	\$127	\$5,713	\$0	\$0	\$0
Equity Return on Secondary C&P	\$1,697,339	\$1,068,965	\$237,240	\$361,311	\$0	\$0	\$22,644	\$156	\$7,024	\$0	\$0	\$0
Total	\$10,689,552	\$6,729,544	\$1,490,433	\$2,280,066	\$0	\$0	\$143,680	\$1,001	\$44,828	\$0	\$0	\$0
General Plant - Gross Assets	\$190,203,532	\$101,300,068	\$21,043,190	\$47,934,253	\$9,975,504	\$7,548,485	\$1,632,798	\$15,608	\$683,489	\$0	\$70,137	\$0
General Plant - Accumulated Depreciation	(\$108,228,492)	(\$57,641,167)	(\$11,973,872)	(\$27,275,266)	(\$5,676,202)	(\$4,295,194)	(\$929,085)	(\$8,881)	(\$388,915)	\$0	(\$39,909)	\$0
General Plant - Net Fixed Assets	\$81,975,040	\$43,658,901	\$9,069,318	\$20,658,987	\$4,299,302	\$3,253,291	\$703,713	\$6,727	\$294,574	\$0	\$30,228	\$0
General Plant - Depreciation	\$13,218,859	\$7,040,202	\$1,462,470	\$3,331,358	\$693,283	\$524,608	\$113,477	\$1,085	\$47,501	\$0	\$4,874	\$0
Total Net Fixed Assets Excluding General Plant	\$481,141,042	\$246,199,900	\$52,705,255	\$128,499,099	\$27,447,454	\$20,675,262	\$3,867,309	\$33,438	\$1,523,753	\$0	\$189,572	\$0
Total Administration and General Expense	\$32,454,062	\$19,586,785	\$3,797,288	\$6,711,488	\$1,221,537	\$872,773	\$181,440	\$1,766	\$71,646	\$0	\$9,341	\$0
Total O&M	\$33,243,480	\$20,297,750	\$3,909,148	\$6,721,757	\$1,201,811	\$852,668	\$178,813	\$1,759	\$70,476	\$0	\$9,297	\$0
Secondary Conductors and Poles Gross Plant												
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$39,912,862	\$25,136,675	\$5,578,680	\$8,496,203	\$0	\$0	\$532,467	\$3,678	\$165,160	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	\$53,764,880	\$33,860,521	\$7,514,797	\$11,444,865	\$0	\$0	\$717,262	\$4,955	\$222,480	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$93,677,742	\$58,997,196	\$13,093,476	\$19,941,068	\$0	\$0	\$1,249,729	\$8,633	\$387,639	\$0	\$0	\$0
Secondary Conductors and Poles Accumulated Depreciation												
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$23,127,486)	(\$14,565,432)	(\$3,232,563)	(\$4,923,120)	\$0	\$0	(\$308,537)	(\$2,131)	(\$95,702)	\$0	\$0	\$0
Acct 1835-5 Secondary Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-5 Secondary Underground Conduit	(\$38,698,532)	(\$24,371,903)	(\$5,408,951)	(\$8,237,710)	\$0	\$0	(\$516,266)	(\$3,566)	(\$160,135)	\$0	\$0	\$0
Acct 1845-5 Secondary Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	(\$61,826,018)	(\$38,937,336)	(\$8,641,514)	(\$13,160,830)	\$0	\$0	(\$824,804)	(\$5,698)	(\$255,837)	\$0	\$0	\$0
Secondary Conductor & Pools - Net Fixed Assets	\$31,851,724	\$20,059,860	\$4,451,962	\$6,780,238	\$0	\$0	\$424,925	\$2,935	\$131,803	\$0	\$0	\$0
General Plant Assigned to Secondary C&P - NFA	\$5,516,775	\$3,557,237	\$766,077	\$1,090,069	\$0	\$0	\$77,321	\$591	\$25,480	\$0	\$0	\$0
Secondary C&P Net Fixed Assets Including General Plant	\$37,368,499	\$23,617,098	\$5,218,039	\$7,870,307	\$0	\$0	\$502,246	\$3,526	\$157,283	\$0	\$0	\$0
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1840-3 Bulk Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1845-3 Bulk Underground Conductors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$93,130,011	\$47,189,407	\$8,972,885	\$24,826,057	\$6,128,258	\$4,692,000	\$912,512	\$8,490	\$358,398	\$0	\$42,003	\$0
Acct 1835-4 Primary Overhead Conductors	\$79,039,737	\$40,049,800	\$7,615,316	\$21,069,954	\$5,201,072	\$3,982,116	\$774,452	\$7,206	\$304,174	\$0	\$35,648	\$0
Acct 1840-4 Primary Underground Conduit	\$131,631,259	\$66,698,167	\$12,682,401	\$35,089,496	\$8,661,766	\$6,631,739	\$1,289,757	\$12,000	\$506,565	\$0	\$59,367	\$0
Acct 1845-4 Primary Underground Conductors	\$178,192,755	\$90,291,103	\$17,168,507	\$47,501,594	\$11,725,665	\$8,977,563	\$1,745,979	\$16,245	\$685,750	\$0	\$80,367	\$0
Subtotal	\$481,993,782	\$244,228,478	\$46,439,109	\$128,487,101	\$31,716,762	\$24,283,419	\$4,722,700	\$43,942	\$1,854,887	\$0	\$217,386	\$0

Operations and Maintenance												
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$475,396	\$251,897	\$49,688	\$121,923	\$25,395	\$19,444	\$4,975	\$43	\$1,855	\$0	\$174	\$0
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$96,563	\$51,166	\$10,093	\$24,765	\$5,158	\$3,949	\$1,011	\$9	\$377	\$0	\$35	\$0
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$462,525	\$242,782	\$47,533	\$119,624	\$25,935	\$19,857	\$4,774	\$42	\$1,800	\$0	\$178	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$1,489,863	\$782,037	\$153,112	\$385,327	\$83,541	\$63,962	\$15,379	\$136	\$5,797	\$0	\$573	\$0
Acct 5090 Underaround Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$231,310	\$125,747	\$25,300	\$57,934	\$10,655	\$8,158	\$2,512	\$21	\$910	\$0	\$73	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$812,091	\$411,490	\$78,243	\$216,482	\$53,438	\$40,914	\$7,957	\$74	\$3,125	\$0	\$366	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$2,724,551	\$1,443,654	\$284,770	\$698,758	\$145,544	\$111,433	\$28,512	\$249	\$10,634	\$0	\$998	\$0
Acct 5145 Maintenance of Underground Conduit	\$8,730	\$4,735	\$951	\$2,191	\$408	\$312	\$95	\$1	\$34	\$0	\$3	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$1,445,307	\$732,344	\$139,252	\$385,282	\$95,106	\$72,816	\$14,161	\$132	\$5,562	\$0	\$652	\$0
Total	\$7,746,336	\$4,045,852	\$788,943	\$2,012,287	\$445,180	\$340,845	\$79,376	\$707	\$30,095	\$0	\$3,051	\$0
General Expenses												
Acct 5005 - Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Acct 5010 - Load Dispatching	\$3,762,164	\$1,945,505	\$410,725	\$989,996	\$205,179	\$157,830	\$36,673	\$333	\$14,438	\$0	\$1,484	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$2,939,124	\$1,519,892	\$320,872	\$773,417	\$160,293	\$123,302	\$28,650	\$260	\$11,279	\$0	\$1,159	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$6,701,288	\$3,465,397	\$731,597	\$1,763,413	\$365,472	\$281,132	\$65,324	\$592	\$25,717	\$0	\$2,643	\$0
Secondary Conductors and Poles Gross Assets	\$93,677,742	\$58,997,196	\$13,093,476	\$19,941,068	\$0	\$0	\$1,249,729	\$8,633	\$387,639	\$0	\$0	\$0
Acct 1815 - 1855	\$984,990,186	\$518,810,486	\$107,193,141	\$252,409,397	\$52,294,820	\$40,227,121	\$9,647,243	\$91,487	\$3,933,963	\$0	\$382,528	\$0

Grouping of Operation and Maintenance	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
1830	\$ 231,310	\$ 125,747	\$ 25,300	\$ 57,934	\$ 10,655	\$ 8,158	\$ 2,512	\$ 21	\$ 910	\$ -	\$ 73	\$ -
1835	\$ 812,091	\$ 411,490	\$ 78,243	\$ 216,482	\$ 53,438	\$ 40,914	\$ 7,957	\$ 74	\$ 3,125	\$ -	\$ 366	\$ -
1840	\$ 8,730	\$ 4,735	\$ 951	\$ 2,191	\$ 408	\$ 312	\$ 95	\$ 1	\$ 34	\$ -	\$ 3	\$ -
1845	\$ 1,445,307	\$ 732,344	\$ 139,252	\$ 385,282	\$ 95,106	\$ 72,816	\$ 14,161	\$ 132	\$ 5,562	\$ -	\$ 652	\$ -
1830 & 1835	\$ 3,296,510	\$ 1,746,717	\$ 344,551	\$ 845,446	\$ 176,098	\$ 134,826	\$ 34,498	\$ 301	\$ 12,866	\$ -	\$ 1,207	\$ -
1840 & 1845	\$ 1,952,388	\$ 1,024,819	\$ 200,645	\$ 504,951	\$ 109,476	\$ 83,818	\$ 20,153	\$ 178	\$ 7,597	\$ -	\$ 750	\$ -
Total	\$ 7,746,336	\$ 4,045,852	\$ 788,943	\$ 2,012,287	\$ 445,180	\$ 340,845	\$ 79,376	\$ 707	\$ 30,095	\$ -	\$ 3,051	\$ -



2012 COST ALLOCATION
Hydro Ottawa Limited
EB-2011-0054
September 7, 2011

Sheet 03.5 USL Metering Credit Worksheet - Version 2 of Model

ALLOCATION BY RATE CLASSIFICATION

Description	GS <50
Depreciation on Acct 1860 Metering	\$915,210
Depreciation on General Plant Assigned to Metering	\$161,823
Acct 5065 - Meter expense	\$149,302
Acct 5070 & 5075 - Customer Premises	\$0
Acct 5175 - Meter Maintenance	\$203,740
Acct 5310 - Meter Reading	\$167,767
Admin and General Assigned to Metering	\$505,906
PILs on Metering	\$103,839
Debt Return on Metering	\$252,771
Equity Return on Metering	\$310,773
Total	\$2,771,131
Number of Customers	23,636
Metering Unit Cost (\$/Customer/Month)	\$9.77
General Plant - Gross Assets	\$21,043,190
General Plant - Accumulated Depreciation	(\$11,973,872)
General Plant - Net Fixed Assets	\$9,069,318
General Plant - Depreciation	\$1,462,470
Total Net Fixed Assets Excluding General Plant	\$52,705,255
Total Administration and General Expense	\$3,797,288
Total O&M	\$3,909,148
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$13,926,380
Metering - Accumulated Depreciation	(\$8,094,513)
Metering - Net Fixed Assets	\$5,831,867
General Plant Assigned to Metering - NFA	\$1,003,525
Metering Net Fixed Assets Including General Plant	\$6,835,392



2012 COST ALLOCATION

Hydro Ottawa Limited

EB-2011-0054

September 7, 2011

Sheet O3.6 MicroFIT Charge Worksheet - Version 2 of Model

Instructions:

More Instructions provided on the first tab in this workbook.

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	Residential	Monthly Unit Cost
Customer Premises - Operations Labour (5070)	\$ -	\$ -
Customer Premises - Materials and Expenses (5075)	\$ -	\$ -
Meter Expenses (5065)	\$ 824,069.24	\$ 0.24
Maintenance of Meters (5175)	\$ 1,124,542.04	\$ 0.33
Meter Reading Expenses (5310)	\$ 1,198,505.56	\$ 0.36
Customer Billing (5315)	\$ 5,487,942.39	\$ 1.63
Amortization Expense - General Plant Assigned to Meters	\$ 920,457.91	\$ 0.27
Admin and General Expenses allocated to O&M expenses for meters	\$ 2,426,163.86	\$ 0.72
Allocated PILS (general plant assigned to meters)	\$ 86,326.90	\$ 0.03
Interest Expense	\$ 210,141.61	\$ 0.06
Income Expenses	\$ 258,361.99	\$ 0.08
Total Cost	\$ 12,536,511.50	\$ 3.72
Number of Residential Customers	280901	

Grouping by Allocator	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
1808	\$ 717,818	\$ 246,067	\$ 71,806	\$ 282,290	\$ 64,964	\$ 48,898	\$ 2,697	\$ 5	\$ 1,036	\$ -	\$ 55	\$ -
1815	\$ 355,401	\$ 121,831	\$ 35,552	\$ 139,766	\$ 32,164	\$ 24,210	\$ 1,335	\$ 2	\$ 513	\$ -	\$ 27	\$ -
1820	\$ 1,531,448	\$ 458,028	\$ 165,090	\$ 619,390	\$ 154,862	\$ 118,670	\$ 13,386	\$ -	\$ 965	\$ -	\$ 1,057	\$ -
1830	\$ 231,310	\$ 125,747	\$ 25,300	\$ 57,934	\$ 10,655	\$ 8,158	\$ 2,512	\$ 21	\$ 910	\$ -	\$ 73	\$ -
1835	\$ 812,091	\$ 411,490	\$ 78,243	\$ 216,482	\$ 53,438	\$ 40,914	\$ 7,957	\$ 74	\$ 3,125	\$ -	\$ 366	\$ -
1840	\$ 8,730	\$ 4,735	\$ 951	\$ 2,191	\$ 408	\$ 312	\$ 95	\$ 1	\$ 34	\$ -	\$ 3	\$ -
1845	\$ 1,445,307	\$ 732,344	\$ 139,252	\$ 385,282	\$ 95,106	\$ 72,816	\$ 14,161	\$ 132	\$ 5,562	\$ -	\$ 652	\$ -
1850	\$ 673,564	\$ 345,046	\$ 74,537	\$ 199,618	\$ 24,506	\$ 20,056	\$ 7,191	\$ 53	\$ 2,333	\$ -	\$ 225	\$ -
1855	\$ 792,027	\$ 664,022	\$ 111,746	\$ -	\$ -	\$ -	\$ 8,754	\$ 194	\$ 7,312	\$ -	\$ -	\$ -
1860	\$ 1,523,535	\$ 1,124,542	\$ 203,740	\$ 171,180	\$ 19,806	\$ 3,657	\$ -	\$ -	\$ -	\$ -	\$ 609	\$ -
1815-1855	\$ 6,701,288	\$ 3,465,397	\$ 731,597	\$ 1,763,413	\$ 365,472	\$ 281,132	\$ 65,324	\$ 592	\$ 25,717	\$ -	\$ 2,643	\$ -
1830 & 1835	\$ 3,296,510	\$ 1,746,717	\$ 344,551	\$ 845,446	\$ 176,098	\$ 134,826	\$ 34,498	\$ 301	\$ 12,866	\$ -	\$ 1,207	\$ -
1840 & 1845	\$ 1,952,388	\$ 1,024,819	\$ 200,645	\$ 504,951	\$ 109,476	\$ 83,818	\$ 20,153	\$ 178	\$ 7,597	\$ -	\$ 750	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 1,061,700	\$ 718,771	\$ 224,019	\$ 79,628	\$ 39,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out	-\$ 701,365,468	-\$ 391,903,996	-\$ 78,289,599	-\$ 164,471,120	-\$ 32,583,184	-\$ 24,652,444	-\$ 6,450,662	-\$ 63,600	-\$ 2,691,967	\$ -	-\$ 258,894	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 6,845,571	\$ 2,016,117	\$ 680,153	\$ 2,700,430	\$ 740,201	\$ 595,118	\$ 36,424	\$ 71	\$ 15,365	\$ -	\$ 61,694	\$ -
CEN EWMP	\$ 680,575,967	\$ 200,439,200	\$ 67,619,728	\$ 268,472,489	\$ 73,589,600	\$ 59,165,674	\$ 3,621,173	\$ 7,072	\$ 1,527,538	\$ -	\$ 6,133,494	\$ -
CREV	-\$ 140,871,089	-\$ 76,194,471	-\$ 18,320,962	-\$ 31,655,934	-\$ 8,043,806	-\$ 5,277,500	-\$ 756,196	-\$ 3,674	-\$ 501,692	\$ -	-\$ 116,853	\$ -
CWCS	\$ 115,396,024	\$ 96,746,043	\$ 16,281,106	\$ -	\$ -	\$ -	\$ 1,275,362	\$ 28,242	\$ 1,065,270	\$ -	\$ -	\$ -
CWMC	\$ 105,255,609	\$ 77,690,606	\$ 14,075,681	\$ 11,826,249	\$ 1,368,351	\$ 252,619	\$ -	\$ -	\$ -	\$ -	\$ 42,103	\$ -
CWMR	\$ 1,556,256	\$ 1,198,506	\$ 167,767	\$ 167,761	\$ 18,247	\$ 3,495	\$ -	\$ -	\$ -	\$ -	\$ 480	\$ -
CWNB	\$ 9,130,654	\$ 6,881,030	\$ 1,145,517	\$ 1,092,075	\$ 10,382	\$ 174	\$ 1,096	\$ 187	\$ 1,778	\$ -	\$ 606	\$ -
DCP	\$ 28,750,119	\$ 9,855,501	\$ 2,875,996	\$ 11,306,317	\$ 2,601,942	\$ 1,958,480	\$ 108,001	\$ 188	\$ 41,481	\$ -	\$ 2,213	\$ -
LPHA	-\$ 1,326,000	-\$ 743,886	-\$ 204,204	-\$ 303,654	-\$ 58,344	-\$ 15,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ 128,958,122	\$ 66,061,278	\$ 14,270,664	\$ 38,218,096	\$ 4,691,795	\$ 3,839,896	\$ 1,376,689	\$ 10,080	\$ 446,641	\$ -	\$ 42,983	\$ -
NFA	\$ 2,737,416	\$ 1,128,835	\$ 277,745	\$ 909,518	\$ 213,623	\$ 165,253	\$ 29,283	\$ 235	\$ 11,530	\$ -	\$ 1,393	\$ -
NFA ECC	\$ 190,849,489	\$ 101,644,097	\$ 21,114,656	\$ 48,097,044	\$ 10,009,382	\$ 7,574,121	\$ 1,638,343	\$ 15,661	\$ 685,810	\$ -	\$ 70,375	\$ -
O&M	\$ 30,001,996	\$ 18,318,570	\$ 3,527,977	\$ 6,066,336	\$ 1,084,626	\$ 769,526	\$ 161,377	\$ 1,587	\$ 63,604	\$ -	\$ 8,391	\$ -
PNCP	\$ 560,717,847	\$ 267,773,397	\$ 54,925,537	\$ 160,326,848	\$ 39,677,433	\$ 30,383,667	\$ 5,410,787	\$ 43,942	\$ 1,904,496	\$ -	\$ 271,740	\$ -
SNCP	\$ 93,677,742	\$ 58,997,196	\$ 13,093,476	\$ 19,941,068	\$ -	\$ -	\$ 1,249,729	\$ 8,633	\$ 387,639	\$ -	\$ -	\$ -
TCP	\$ 83,209,055	\$ 28,523,949	\$ 8,323,753	\$ 32,722,924	\$ 7,530,582	\$ 5,668,264	\$ 312,579	\$ 544	\$ 120,055	\$ -	\$ 6,404	\$ -
Total	\$ 1,215,202,428	\$ 479,621,525	\$ 123,972,023	\$ 410,684,019	\$ 101,997,068	\$ 81,267,900	\$ 8,189,855	\$ 50,722	\$ 3,145,518	\$ -	\$ 6,273,798	\$ -

Sheet 05 Details of Allocators by Class and Account Worksheet - Version 2 of Model

Uniform System of Accounts - Detail Accounts

Allocation - Demand
Related

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Categorization				Allocation - Demand Related				
				Adjusted TB	Demand	Customer	Total	1 Residential	2 GS <50	3 GS 50 to 1,499 kW	4 GS 1,500 to 4,999 kW	6 Large Use
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	\$4,445,889	(\$4,445,889)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$257,862	\$257,862	\$257,862	\$0	\$257,862	\$88,395	\$25,795	\$101,407	\$23,337	\$17,566
1805-2	Land Station <50 kV	\$0	\$4,188,027	\$4,188,027	\$4,188,027	\$0	\$4,188,027	\$1,435,650	\$418,946	\$1,646,990	\$379,025	\$285,292
1806	Land Rights	\$2,716,164	(\$2,716,164)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$0	\$2,716,164	\$2,716,164	\$2,716,164	\$0	\$2,716,164	\$931,097	\$271,709	\$1,068,163	\$245,818	\$185,027
1808	Buildings and Fixtures	\$25,402,241	(\$25,402,241)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	\$0	\$3,556,314	\$3,556,314	\$3,556,314	\$0	\$3,556,314	\$1,219,099	\$355,753	\$1,398,562	\$321,853	\$242,259
1808-2	Buildings and Fixtures < 50 kV	\$0	\$21,845,927	\$21,845,927	\$21,845,927	\$0	\$21,845,927	\$7,488,754	\$2,185,340	\$8,591,164	\$1,977,099	\$1,488,161
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$79,394,880	\$0	\$79,394,880	\$79,394,880	\$0	\$79,394,880	\$27,216,455	\$7,942,205	\$31,222,955	\$7,185,392	\$5,408,440
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$85,569,636	(\$85,569,636)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$78,724,065	\$78,724,065	\$78,724,065	\$0	\$78,724,065	\$23,544,919	\$8,486,428	\$31,839,747	\$7,960,671	\$6,100,248
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$6,845,571	\$6,845,571	\$0	\$6,845,571	\$6,845,571	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$133,042,873	(\$133,042,873)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$93,130,011	\$93,130,011	\$60,534,507	\$32,595,504	\$93,130,011	\$18,104,757	\$6,525,600	\$24,483,027	\$6,121,321	\$4,690,758
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$39,912,862	\$39,912,862	\$25,943,360	\$13,969,502	\$39,912,862	\$12,535,975	\$4,518,412	\$8,496,203	\$0	\$0
1835	Overhead Conductors and Devices	\$79,039,737	(\$79,039,737)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$0	\$79,039,737	\$79,039,737	\$51,375,829	\$27,663,908	\$79,039,737	\$15,365,565	\$5,538,297	\$20,778,823	\$5,195,185	\$3,981,061
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit	\$185,396,139	(\$185,396,139)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$131,631,259	\$131,631,259	\$85,560,318	\$46,070,941	\$131,631,259	\$25,589,517	\$9,223,374	\$34,604,653	\$8,651,961	\$6,629,983
1840-5	Underground Conduit - Secondary	\$0	\$53,764,880	\$53,764,880	\$34,947,172	\$18,817,708	\$53,764,880	\$16,886,666	\$6,086,557	\$11,444,865	\$0	\$0
1845	Underground Conductors and Devices	\$178,192,775	(\$178,192,775)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$0	\$178,192,775	\$178,192,775	\$115,825,304	\$62,367,471	\$178,192,775	\$34,641,217	\$12,485,930	\$46,845,249	\$11,712,392	\$8,975,186

1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$128,958,122	\$0	\$128,958,122	\$90,270,685	\$38,687,437	\$128,958,122	\$31,531,971	\$11,365,247	\$37,810,851	\$4,691,795	\$3,839,896
1855	Services	\$115,396,024	\$0	\$115,396,024	\$0	\$115,396,024	\$115,396,024	\$0	\$0	\$0	\$0	\$0
1860	Meters	\$104,139,156	\$0	\$104,139,156	\$0	\$104,139,156	\$104,139,156	\$0	\$0	\$0	\$0	\$0
1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$2,863,045	\$0	\$2,863,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$131,740	\$0	\$131,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$50,288,879	\$0	\$50,288,879	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$4,362,480	\$0	\$4,362,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$12,666,383	\$0	\$12,666,383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$70,877,286	\$0	\$70,877,286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$22,617,698	\$0	\$22,617,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$216,997	\$0	\$216,997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$7,708,204	\$0	\$7,708,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$742,991	\$0	\$742,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$2,363,455	\$0	\$2,363,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$336,783	\$0	\$336,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$1,110,953	\$0	\$1,110,953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$71,915	\$0	\$71,915	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$13,844,723	\$0	\$13,844,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$203,323,592)		(\$203,323,592)		\$0		(\$32,600,997)	(\$11,731,652)	(\$39,640,513)	(\$7,598,908)	(\$5,904,974)
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$545,457,494)		(\$545,457,494)		\$0		(\$83,540,175)	(\$29,641,583)	(\$99,518,323)	(\$20,447,437)	(\$15,730,526)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0		\$0		\$0		\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	(\$25,639,411)		(\$25,639,411)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080	Distribution Services Revenue	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080-1	Revenue from Rates	(\$140,051,089)		(\$140,051,089)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080-2	SSS Admin Charge	(\$820,000)		(\$820,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	(\$325,000)		(\$325,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	(\$12,000)		(\$12,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4215	Other Utility Operating Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$1,326,000)		(\$1,326,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	(\$1,896,178)		(\$1,896,178)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	(\$1,796,240)		(\$1,796,240)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	(\$1,412,696)		(\$1,412,696)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$3,758,730)		(\$3,758,730)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$2,474,796		\$2,474,796	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	(\$55,250)		(\$55,250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$17,755,700)	(\$17,755,700)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4380	Expenses of Non-Utility Operations	\$17,755,700	\$17,755,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$98,440)	(\$98,440)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$680,575,967	\$680,575,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4708	Charges-WMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$3,762,164	\$3,762,164	\$2,445,407	\$1,316,757	\$3,762,164	\$806,854	\$283,483	\$972,255	\$202,360	\$155,645
5012	Station Buildings and Fixtures Expense	\$717,818	\$717,818	\$717,818	\$0	\$717,818	\$246,067	\$71,806	\$282,290	\$64,964	\$48,898
5014	Transformer Station Equipment - Operation Labour	\$156,056	\$156,056	\$156,056	\$0	\$156,056	\$53,496	\$15,611	\$61,371	\$14,123	\$10,631
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$33,351	\$33,351	\$33,351	\$0	\$33,351	\$11,433	\$3,336	\$13,116	\$3,018	\$2,272
5016	Distribution Station Equipment - Operation Labour	\$527,212	\$527,212	\$527,212	\$0	\$527,212	\$157,679	\$56,833	\$213,230	\$53,312	\$40,853
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$86,513	\$86,513	\$86,513	\$0	\$86,513	\$25,874	\$9,326	\$34,990	\$8,748	\$6,704
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$475,396	\$475,396	\$309,007	\$166,389	\$475,396	\$103,126	\$37,170	\$120,502	\$25,367	\$19,438
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$96,563	\$96,563	\$62,766	\$33,797	\$96,563	\$20,947	\$7,550	\$24,476	\$5,153	\$3,948
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$19,441	\$19,441	\$13,609	\$5,832	\$19,441	\$4,754	\$1,713	\$5,700	\$707	\$579
5040	Underground Distribution Lines and Feeders - Operation Labour	\$462,525	\$462,525	\$300,641	\$161,884	\$462,525	\$98,102	\$35,359	\$118,172	\$25,906	\$19,851
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$1,489,863	\$1,489,863	\$968,411	\$521,452	\$1,489,863	\$316,001	\$113,898	\$380,651	\$83,446	\$63,945
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$843	\$843	\$590	\$253	\$843	\$206	\$74	\$247	\$31	\$25
5065	Meter Expense	\$1,116,453	\$1,116,453	\$0	\$1,116,453	\$1,116,453	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$2,939,124	\$2,939,124	\$1,910,431	\$1,028,693	\$2,939,124	\$630,341	\$221,466	\$759,557	\$158,090	\$121,595
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$165,994	\$165,994	\$165,994	\$0	\$165,994	\$56,903	\$16,605	\$65,279	\$15,023	\$11,308
5114	Maintenance of Distribution Station Equipment	\$917,723	\$917,723	\$917,723	\$0	\$917,723	\$274,474	\$98,930	\$371,171	\$92,801	\$71,113
5120	Maintenance of Poles, Towers and Fixtures	\$231,310	\$231,310	\$150,352	\$80,959	\$231,310	\$53,272	\$19,201	\$57,338	\$10,643	\$8,155
5125	Maintenance of Overhead Conductors and Devices	\$812,091	\$812,091	\$527,859	\$284,232	\$812,091	\$157,873	\$56,903	\$213,491	\$53,378	\$40,903
5130	Maintenance of Overhead Services	\$534,097	\$534,097	\$0	\$534,097	\$534,097	\$0	\$0	\$0	\$0	\$0

5135	Overhead Distribution Lines and Feeders - Right of Way	\$2,724,551		\$2,724,551	\$1,770,958	\$953,593	\$2,724,551	\$591,027	\$213,027	\$690,611	\$145,379	\$111,404
5145	Maintenance of Underground Conduit	\$8,730		\$8,730	\$5,675	\$3,056	\$8,730	\$2,000	\$721	\$2,168	\$407	\$312
5150	Maintenance of Underground Conductors and Devices	\$1,445,307		\$1,445,307	\$939,450	\$505,857	\$1,445,307	\$280,972	\$101,272	\$379,958	\$94,998	\$72,797
5155	Maintenance of Underground Services	\$257,930		\$257,930	\$0	\$257,930	\$257,930	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$653,280		\$653,280	\$457,296	\$195,984	\$653,280	\$159,736	\$57,574	\$191,543	\$23,768	\$19,452
5175	Maintenance of Meters	\$1,523,535		\$1,523,535	\$0	\$1,523,535	\$1,523,535	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$1,556,256		\$1,556,256	\$0	\$1,556,256	\$1,556,256	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	\$7,332,871		\$7,332,871	\$0	\$7,332,871	\$7,332,871	\$0	\$0	\$0	\$0	\$0
5320	Collecting	\$2,134,783		\$2,134,783	\$0	\$2,134,783	\$2,134,783	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$1,061,700		\$1,061,700	\$0	\$1,061,700	\$1,061,700	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$6,727,367		\$6,727,367			\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$184,305		\$184,305			\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$3,083,243		\$3,083,243			\$0	\$0	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$8,951,189		\$8,951,189			\$0	\$0	\$0	\$0	\$0	\$0
5615	General Administrative Salaries and Expenses	\$941,222		\$941,222			\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$2,900,322		\$2,900,322			\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	(\$4,689,137)		(\$4,689,137)			\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$1,767,285		\$1,767,285			\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$645,957		\$645,957			\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$790,941		\$790,941			\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$728,000		\$728,000			\$0	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$1,298,157		\$1,298,157			\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$2,440,865		\$2,440,865			\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$4,704,837		\$4,704,837			\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5681	IFRS Placeholder Expense Account	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0		\$0			\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$47,415,618	\$0	\$47,415,618			\$0	\$5,868,495	\$2,056,876	\$6,986,329	\$1,437,416	\$1,104,997
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0		\$0								
5735	Amortization of Deferred Development Costs	\$0		\$0								
5740	Amortization of Deferred Charges	\$0		\$0								
6005	Interest on Long Term Debt	\$20,854,101		\$20,854,101			\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$1,806,109		\$1,806,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$8,566,937		\$8,566,937			\$0	\$0	\$0	\$0	\$0	\$0
6205	Donations	\$173,400		\$173,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,211,510,009	\$0	\$1,211,510,009	\$667,607,533	\$487,329,583	\$1,154,937,116	\$110,358,495	\$37,535,098	\$133,118,268	\$28,938,540	\$22,143,202

O5 Summary		O4 Summary	
\$332,433,920	\$273,921,915	\$1,211,510,010	\$1,211,510,010

(\$0)	(\$0)
	\$1,211,510,009

Grouping by Allocator	Adjusted TB	Demand	Customer	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50-Intermediate	Large Use	Sentinel
1808	\$ 717,818.00	\$ 717,818.00	\$ -	\$ 717,818.00	\$ 246,067.01	\$ 71,806.36	\$ 282,290.24	\$ 64,963.93	\$ -	\$ 48,898.31	4.70
1815	\$ 355,401.00	\$ 355,401.00	\$ -	\$ 355,401.00	\$ 121,830.97	\$ 35,552.26	\$ 139,765.56	\$ 32,164.49	\$ -	\$ 24,210.19	2.33
1820	\$ 1,531,448.00	\$ 1,531,448.00	\$ -	\$ 1,531,448.00	\$ 458,027.91	\$ 165,089.59	\$ 619,390.24	\$ 154,861.84	\$ -	\$ 118,670.36	-
1830	\$ 231,310.00	\$ 150,351.50	\$ 80,958.50	\$ 231,310.00	\$ 53,272.36	\$ 19,201.26	\$ 57,338.10	\$ 10,642.61	\$ -	\$ 8,155.41	-
1835	\$ 812,091.00	\$ 527,859.15	\$ 284,231.85	\$ 812,091.00	\$ 157,872.96	\$ 56,903.04	\$ 213,491.29	\$ 53,377.74	\$ -	\$ 40,903.27	-
1840	\$ 8,730.00	\$ 5,674.50	\$ 3,055.50	\$ 8,730.00	\$ 2,000.13	\$ 720.92	\$ 2,168.40	\$ 407.41	\$ -	\$ 312.20	-
1845	\$ 1,445,307.00	\$ 939,449.55	\$ 505,857.45	\$ 1,445,307.00	\$ 280,972.07	\$ 101,272.35	\$ 379,957.98	\$ 94,998.25	\$ -	\$ 72,797.00	-
1850	\$ 673,564.00	\$ 471,494.80	\$ 202,069.20	\$ 673,564.00	\$ 164,695.33	\$ 59,362.07	\$ 197,490.69	\$ 24,505.81	\$ -	\$ 20,056.25	-
1855	\$ 792,027.00	\$ -	\$ 792,027.00	\$ 792,027.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1860	\$ 1,523,535.00	\$ -	\$ 1,523,535.00	\$ 1,523,535.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
1815-1855	\$ 6,701,288.00	\$ 4,355,837.20	\$ 2,345,450.80	\$ 6,701,288.00	\$ 1,437,194.85	\$ 504,949.82	\$ 1,731,811.66	\$ 360,449.32	\$ -	\$ 277,239.26	3.63
1830 & 1835	\$ 3,296,510.00	\$ 2,142,731.50	\$ 1,153,778.50	\$ 3,296,510.00	\$ 715,099.73	\$ 257,747.44	\$ 835,589.30	\$ 175,898.32	\$ -	\$ 134,790.58	-
1840 & 1845	\$ 1,952,388.00	\$ 1,269,052.20	\$ 683,335.80	\$ 1,952,388.00	\$ 414,102.52	\$ 149,257.31	\$ 498,823.32	\$ 109,351.84	\$ -	\$ 83,796.13	-
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
BDHA	\$ 1,061,700.00	\$ -	\$ 1,061,700.00	\$ 1,061,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Break Out	#####	\$ -	\$ -	\$ -	#####	\$ (39,316,358.17)	#####	\$ (26,608,929.33)	\$ -	\$ (20,530,503.90)	(119.57)
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
CEN	\$ 6,845,570.88	\$ -	\$ 6,845,570.88	\$ 6,845,570.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
CEN EWMP	\$ 680,575,967.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
CWCS	\$ 115,396,024.00	\$ -	\$ 115,396,024.00	\$ 115,396,024.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
CWMC	\$ 105,255,609.00	\$ -	\$ 105,255,609.00	\$ 105,255,609.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
CWMP	\$ 1,556,256.00	\$ -	\$ 1,556,256.00	\$ 1,556,256.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
CWNB	\$ 9,130,654.00	\$ -	\$ 9,467,654.00	\$ 9,467,654.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
DCP	\$ 28,750,118.70	\$ 28,750,118.70	\$ -	\$ 28,750,118.70	\$ 9,855,500.79	\$ 2,875,995.71	\$ 11,306,316.89	\$ 2,601,942.03	\$ -	\$ 1,958,479.93	188.12
LPHA	\$ (1,326,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LTNCP	\$ 128,958,122.00	\$ 90,270,685.40	\$ 38,687,436.60	\$ 128,958,122.00	\$ 31,531,971.32	\$ 11,365,246.64	\$ 37,810,850.81	\$ 4,691,794.51	\$ -	\$ 3,839,896.46	-
NFA	\$ 2,737,416.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
NFA ECC	\$ 190,849,489.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
O&M	\$ 30,001,996.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
PNCP	\$ 560,717,846.91	\$ 392,020,023.28	\$ 168,697,823.63	\$ 560,717,846.91	\$ 117,245,974.45	\$ 42,259,629.23	\$ 158,551,498.83	\$ 39,641,529.24	\$ -	\$ 30,377,236.49	-
SNCP	\$ 93,677,742.21	\$ 60,890,532.44	\$ 32,787,209.77	\$ 93,677,742.21	\$ 29,422,641.28	\$ 10,604,968.89	\$ 19,941,068.20	\$ -	\$ -	\$ -	-
TCP	\$ 83,209,055.30	\$ 83,209,055.30	\$ -	\$ 83,209,055.30	\$ 28,523,948.69	\$ 8,323,752.98	\$ 32,722,923.92	\$ 7,530,582.40	\$ -	\$ 5,668,264.07	544.46
Total	\$ 1,356,073,516	\$ 667,607,533	\$ 487,329,583	\$ 1,154,937,116	\$ 110,358,495	\$ 37,535,098	\$ 133,118,268	\$ 28,938,540	\$ -	\$ 22,143,202	624

Uniform System of Accounts - Detail Accounts:

Allocation - Customer
Related

		7	8	9	11	12	13		1	2	3	4
USoA Account #	Accounts	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Total - Demand	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$969	\$2	\$372	\$0	\$20	\$0	\$257,862	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$15,733	\$27	\$6,043	\$0	\$322	\$0	\$4,188,027	\$0	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$10,203	\$18	\$3,919	\$0	\$209	\$0	\$2,716,164	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	\$13,359	\$23	\$5,131	\$0	\$274	\$0	\$3,556,314	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	\$82,065	\$143	\$31,520	\$0	\$1,681	\$0	\$21,845,927	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$298,251	\$519	\$114,552	\$0	\$6,111	\$0	\$79,394,880	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$688,087	\$0	\$49,610	\$0	\$54,355	\$0	\$78,724,065	\$0	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,016,117	\$680,153	\$2,700,430	\$740,201
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$529,101	\$0	\$38,147	\$0	\$41,796	\$0	\$60,534,507	\$29,084,650	\$2,447,285	\$343,030	\$6,937
1830-5	Poles, Towers and Fixtures - Secondary	\$366,357	\$0	\$26,414	\$0	\$0	\$0	\$25,943,360	\$12,600,700	\$1,060,267	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$449,050	\$0	\$32,376	\$0	\$35,472	\$0	\$51,375,829	\$24,684,235	\$2,077,019	\$291,131	\$5,888
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$747,839	\$0	\$53,918	\$0	\$59,075	\$0	\$85,560,318	\$41,108,651	\$3,459,027	\$484,843	\$9,805
1840-5	Underground Conduit - Secondary	\$493,503	\$0	\$35,581	\$0	\$0	\$0	\$34,947,172	\$16,973,855	\$1,428,240	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$1,012,370	\$0	\$72,990	\$0	\$79,971	\$0	\$115,825,304	\$55,649,886	\$4,682,578	\$656,345	\$13,274

1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$921,504	\$0	\$66,438	\$0	\$42,983	\$0	\$90,270,685	\$34,529,307	\$2,905,418	\$407,245	\$0
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96,746,043	\$16,281,106	\$0	\$0
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,866,537	\$13,926,380	\$11,700,807	\$1,353,837
1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$947,712)	(\$5)	(\$69,270)	\$0	(\$55,162)	\$0	(\$98,549,194)	(\$84,563,452)	(\$10,616,695)	(\$995,755)	(\$73,741)
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$2,316,497)	(\$131)	(\$190,395)	\$0	(\$132,681)	\$0	(\$251,517,748)	(\$159,935,493)	(\$19,681,880)	(\$8,262,800)	(\$1,028,249)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3046	Balance Transferred From Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080	Distribution Services Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080-1	Revenue from Rates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080-2	SSS Admin Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4215	Other Utility Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4240	Provision for Rate Refunds							\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits							\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits							\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4380	Expenses of Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4708	Charges-WMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$21,627	\$2	\$1,925	\$0	\$1,256	\$0	\$2,445,407	\$1,138,651	\$127,242	\$17,741	\$2,820
5012	Station Buildings and Fixtures Expense	\$2,697	\$5	\$1,036	\$0	\$55	\$0	\$717,818	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$586	\$1	\$225	\$0	\$12	\$0	\$156,056	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$125	\$0	\$48	\$0	\$3	\$0	\$33,351	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$4,608	\$0	\$332	\$0	\$364	\$0	\$527,212	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$756	\$0	\$55	\$0	\$60	\$0	\$86,513	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$3,014	\$0	\$217	\$0	\$173	\$0	\$309,007	\$148,771	\$12,518	\$1,422	\$29
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$612	\$0	\$44	\$0	\$35	\$0	\$62,766	\$30,219	\$2,543	\$289	\$6
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$139	\$0	\$10	\$0	\$6	\$0	\$13,609	\$5,205	\$438	\$61	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$2,867	\$0	\$207	\$0	\$177	\$0	\$300,641	\$144,680	\$12,174	\$1,452	\$29
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$9,235	\$0	\$666	\$0	\$570	\$0	\$968,411	\$466,036	\$39,214	\$4,676	\$95
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$6	\$0	\$0	\$0	\$0	\$0	\$590	\$226	\$19	\$3	\$0
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$824,069	\$149,302	\$125,442	\$14,514
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$16,896	\$2	\$1,504	\$0	\$981	\$0	\$1,910,431	\$889,551	\$99,406	\$13,860	\$2,203
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$624	\$1	\$239	\$0	\$13	\$0	\$165,994	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$8,021	\$0	\$578	\$0	\$634	\$0	\$917,723	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$1,557	\$0	\$112	\$0	\$73	\$0	\$150,352	\$72,475	\$6,098	\$596	\$12
5125	Maintenance of Overhead Conductors and Devices	\$4,614	\$0	\$333	\$0	\$364	\$0	\$527,859	\$253,617	\$21,340	\$2,991	\$60
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$447,778	\$75,355	\$0	\$0

5135	Overhead Distribution Lines and Feeders - Right of Way	\$17,272	\$0	\$1,245	\$0	\$993	\$0	\$1,770,958	\$852,627	\$71,743	\$8,147	\$165
5145	Maintenance of Underground Conduit	\$58	\$0	\$4	\$0	\$3	\$0	\$5,675	\$2,735	\$230	\$23	\$0
5150	Maintenance of Underground Conductors and Devices	\$8,211	\$0	\$592	\$0	\$649	\$0	\$939,450	\$451,372	\$37,980	\$5,324	\$108
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$216,244	\$36,391	\$0	\$0
5160	Maintenance of Line Transformers	\$4,668	\$0	\$337	\$0	\$218	\$0	\$457,296	\$174,920	\$14,718	\$2,063	\$0
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,124,542	\$203,740	\$171,180	\$19,806
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,198,506	\$167,767	\$167,761	\$18,247
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,487,942	\$917,841	\$899,202	\$17,669
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,597,678	\$267,207	\$261,780	\$5,144
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$718,771	\$224,019	\$79,628	\$39,283
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5615	General Administrative Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5681	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$155,974	\$16	\$14,152	\$0	\$8,767	\$0	\$17,633,021	\$13,468,591	\$1,836,737	\$903,849	\$110,655
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs											
5735	Amortization of Deferred Development Costs											
5740	Amortization of Deferred Charges											
6005	Interest on Long Term Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$2,628,351	\$624	\$301,204	\$0	\$149,830	\$0	\$335,173,612	\$175,476,242	\$22,972,918	\$9,992,766	\$1,258,796

Grouping by Allocator	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power Large Use	Rate class 3	Rate class 4	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50- Intermediate	Large Use
1808	\$ 1,035.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ 512.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ 965.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ 112.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,098.27	\$ 596.40	\$ 12.06	\$ -	\$ 2.16
1835	\$ 332.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,340.25	\$ 2,991.21	\$ 60.49	\$ -	\$ 10.83
1840	\$ 4.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230.13	\$ 22.83	\$ 0.46	\$ -	\$ 0.08
1845	\$ 592.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,980.00	\$ 5,323.56	\$ 107.66	\$ -	\$ 19.28
1850	\$ 347.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,175.35	\$ 2,127.09	\$ -	\$ -	\$ -
1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,746.27	\$ -	\$ -	\$ -	\$ -
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203,740.15	\$ 171,180.46	\$ 19,806.36	\$ -	\$ 3,656.56
1815-1855	\$ 3,428.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 226,647.51	\$ 31,601.68	\$ 5,022.75	\$ -	\$ 3,893.07
1830 & 1835	\$ 1,506.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,803.88	\$ 9,857.09	\$ 199.34	\$ -	\$ 35.70
1840 & 1845	\$ 872.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,387.84	\$ 6,127.92	\$ 123.93	\$ -	\$ 22.20
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224,018.87	\$ 79,627.71	\$ 39,282.74	\$ -	\$ -
Break Out	\$ (245,513.28)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,461,838.75)	\$ (8,354,705.81)	\$ (991,335.17)	\$ -	\$ (351,354.19)
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 680,152.79	\$ 2,700,429.55	\$ 740,200.72	\$ -	\$ 595,117.72
CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,281,106.00	\$ -	\$ -	\$ -	\$ -
CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,075,681.32	\$ 11,826,248.81	\$ 1,368,351.19	\$ -	\$ 252,618.68
CWMR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,767.31	\$ 167,760.77	\$ 18,247.41	\$ -	\$ 3,494.75
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,185,047.99	\$ 1,160,982.03	\$ 22,812.52	\$ -	\$ 9,024.74
DCP	\$ 41,481.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ 66,438.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,905,417.54	\$ 407,245.23	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ 247,039.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,665,907.77	\$ 1,775,349.15	\$ 35,903.53	\$ -	\$ 6,430.48
SNCP	\$ 61,994.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,488,507.27	\$ -	\$ -	\$ -	\$ -
TCP	\$ 120,055.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 301,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,972,918	\$ 9,992,766	\$ 1,258,796	\$ -	\$ 522,972

Uniform System of Accounts - Detail Accounts:

		Allocation of Miscellaneous Revenue										
		6	7	8	9	11	12	13				
USoA Account #	Accounts	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Total - Customer	Residential	GS <50	GS 50 to 1,499 kW
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$595,118	\$36,424	\$71	\$15,365	\$0	\$61,694	\$0	\$6,845,571	\$0	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$1,242	\$383,411	\$8,490	\$320,251	\$0	\$207	\$0	\$32,595,504	\$0	\$0	\$0
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$166,110	\$3,678	\$138,746	\$0	\$0	\$0	\$13,969,502	\$0	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$1,055	\$325,402	\$7,206	\$271,798	\$0	\$176	\$0	\$27,663,908	\$0	\$0	\$0
1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$1,756	\$541,918	\$12,000	\$452,647	\$0	\$293	\$0	\$46,070,941	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$223,759	\$4,955	\$186,899	\$0	\$0	\$0	\$18,817,708	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845-4	Underground Conductors and Devices - Primary	\$2,377	\$733,609	\$16,245	\$612,761	\$0	\$396	\$0	\$62,367,471	\$0	\$0	\$0

1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$0	\$455,185	\$10,080	\$380,202	\$0	\$0	\$0	\$38,687,437	\$0	\$0	\$0
1855	Services	\$0	\$1,275,362	\$28,242	\$1,065,270	\$0	\$0	\$0	\$115,396,024	\$0	\$0	\$0
1860	Meters	\$249,939	\$0	\$0	\$0	\$0	\$41,657	\$0	\$104,139,156	\$0	\$0	\$0
1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit	(\$19,681)	(\$1,072,024)	(\$23,729)	(\$895,228)	\$0	(\$2,781)	\$0	(\$98,263,086)			
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	(\$364,920)	(\$1,566,030)	(\$34,397)	(\$1,302,302)	\$0	(\$46,494)	\$0	(\$192,222,566)			
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
3046	Balance Transferred From Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,119,688)	(\$2,808,598)	(\$6,847,558)
4080	Distribution Services Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080-1	Revenue from Rates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$75,462,793)	(\$18,259,396)	(\$31,647,304)
4080-2	SSS Admin Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$731,678)	(\$61,566)	(\$8,630)
4082	Retail Services Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$197,305)	(\$38,123)	(\$66,453)
4084	Service Transaction Requests (STR) Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,285)	(\$1,408)	(\$2,454)
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4215	Other Utility Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$743,886)	(\$204,204)	(\$303,654)
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,419,105)	(\$237,341)	(\$232,521)
4235-90	Miscellaneous Service Revenues - Residual	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,090,485)	(\$210,702)	(\$367,279)
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$857,638)	(\$165,712)	(\$288,855)
4320	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,281,900)	(\$440,906)	(\$768,551)
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,502,432	\$290,298	\$506,024
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$33,542)	(\$6,481)	(\$11,297)

4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,779,366)	(\$2,082,774)	(\$3,630,527)
4380	Expenses of Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,779,366	\$2,082,774	\$3,630,527
4390	Miscellaneous Non-Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$59,762)	(\$11,547)	(\$20,128)
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4708	Charges-WMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$2,186	\$15,046	\$331	\$12,513	\$0	\$228	\$0	\$1,316,757	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$5	\$1,961	\$43	\$1,638	\$0	\$1	\$0	\$166,389	\$0	\$0	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$1	\$398	\$9	\$333	\$0	\$0	\$0	\$33,797	\$0	\$0	\$0
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$69	\$2	\$57	\$0	\$0	\$0	\$5,832	\$0	\$0	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$5	\$1,907	\$42	\$1,593	\$0	\$1	\$0	\$161,884	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$17	\$6,144	\$136	\$5,132	\$0	\$3	\$0	\$521,452	\$0	\$0	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$3	\$0	\$2	\$0	\$0	\$0	\$253	\$0	\$0	\$0
5065	Meter Expense	\$2,680	\$0	\$0	\$0	\$0	\$447	\$0	\$1,116,453	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$1,707	\$11,755	\$258	\$9,775	\$0	\$178	\$0	\$1,028,693	\$0	\$0	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$2	\$955	\$21	\$798	\$0	\$0	\$0	\$80,959	\$0	\$0	\$0
5125	Maintenance of Overhead Conductors and Devices	\$11	\$3,343	\$74	\$2,793	\$0	\$2	\$0	\$284,232	\$0	\$0	\$0
5130	Maintenance of Overhead Services	\$0	\$5,903	\$131	\$4,930	\$0	\$0	\$0	\$534,097	\$0	\$0	\$0

5135	Overhead Distribution Lines and Feeders - Right of Way	\$30	\$11,240	\$249	\$9,388	\$0	\$5	\$0	\$953,593	\$0	\$0	\$0
5145	Maintenance of Underground Conduit	\$0	\$36	\$1	\$30	\$0	\$0	\$0	\$3,056	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$19	\$5,950	\$132	\$4,970	\$0	\$3	\$0	\$505,857	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$0	\$2,851	\$63	\$2,381	\$0	\$0	\$0	\$257,930	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$0	\$2,306	\$51	\$1,926	\$0	\$0	\$0	\$195,984	\$0	\$0	\$0
5175	Maintenance of Meters	\$3,657	\$0	\$0	\$0	\$0	\$609	\$0	\$1,523,535	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$3,495	\$0	\$0	\$0	\$0	\$480	\$0	\$1,556,256	\$0	\$0	\$0
5315	Customer Billing	\$6,990	\$582	\$159	\$1,942	\$0	\$544	\$0	\$7,332,871	\$0	\$0	\$0
5320	Collecting	\$2,035	\$170	\$46	\$565	\$0	\$158	\$0	\$2,134,783	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,061,700	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5610	Management Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5615	General Administrative Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620	Office Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630	Outside Services Employed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5635	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5645	Employee Pensions and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5681	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$33,247	\$111,234	\$2,443	\$92,489	\$0	\$4,492	\$0	\$16,563,738			
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
5730	Amortization of Unrecovered Plant and Regulatory Study Costs									\$0	\$0	\$0
5735	Amortization of Deferred Development Costs									\$0	\$0	\$0
5740	Amortization of Deferred Charges									\$0	\$0	\$0
6005	Interest on Long Term Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6110	Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$522,972	\$1,684,980	\$37,031	\$1,399,666	\$0	\$62,298	\$0	\$213,407,669	(\$94,502,636)	(\$22,155,685)	(\$40,058,661)

Grouping by Allocator	Sentinel	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power Large Use	Rate class 3	Rate class 4	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	GS >50- Intermediate
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ 21.16	\$ 798.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1835	\$ 74.04	\$ 2,792.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1840	\$ 0.80	\$ 30.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ 131.76	\$ 4,970.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1850	\$ 52.65	\$ 1,985.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1855	\$ 193.84	\$ 7,311.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ 588.72	\$ 22,288.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830 & 1835	\$ 301.15	\$ 11,359.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1840 & 1845	\$ 178.28	\$ 6,724.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out	\$ (55,684.19)	\$ (2,105,040.24)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 71.13	\$ 15,364.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ 28,241.89	\$ 1,065,270.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWNB	\$ 205.56	\$ 2,506.87	\$ -	\$ -	\$ -	\$ -	\$ (39,530.69)	\$ (68,906.74)	\$ (12,430.73)	\$ -	\$ -
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (204,204.00)	\$ (303,654.00)	\$ (58,344.00)	\$ -	\$ -
LTNCP	\$ 10,079.72	\$ 380,202.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,142,945.32)	\$ (7,430,365.94)	\$ (1,567,779.04)	\$ -	\$ -
NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ 43,941.63	\$ 1,657,456.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SNCP	\$ 8,633.34	\$ 325,645.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 37,031	\$ 1,399,666	\$ -	\$ -	\$ -	\$ -	\$ -	3,386,680	\$ 7,802,927	\$ 1,638,554	\$ -



Allocation of General Plant and Administration

		4	6	7	8	9	11	12	13	1	2	
USoA Account #	Accounts	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Total - Mis	Residential	GS <50
1565	Conservation and Demand Management Expenditures and Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Transformer Station Equipment - Normally											
1815	Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally											
1820	Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally											
1820-1	Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally											
1820-2	Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Distribution Station Equipment - Normally											
1820-3	Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Poles, Towers and Fixtures - Subtransmission											
1830-3	Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices -											
1835-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Overhead Conductors and Devices - Secondary											
1835-5	Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Bulk											
1845-3	Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Underground Conductors and Devices - Primary											
1845-4	Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,524,823	\$316,753
1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,163	\$14,575
1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,783,240	\$5,563,716
1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,323,403	\$482,643
1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,745,960	\$1,401,347
1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,748,373	\$7,841,517
1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,045,909	\$2,502,312
1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,570	\$24,007
1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,105,295	\$852,798
1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$395,708	\$82,201
1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,258,747	\$261,481
1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179,366	\$37,260
1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$591,680	\$122,910
1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,301	\$7,956
1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,373,530	\$1,531,713
1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	Contributions and Grants - Credit										(\$3,467,845)	(\$720,380)
2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment										(\$54,173,322)	(\$11,253,492)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles										\$0	\$0
3046	Balance Transferred From Income	(\$1,462,641)	(\$1,101,759)	(\$206,084)	(\$1,782)	(\$81,199)	\$0	(\$10,102)	\$0	(\$25,639,411)	\$0	\$0
4080	Distribution Services Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4080-1	Revenue from Rates	(\$8,043,631)	(\$5,277,469)	(\$746,551)	(\$3,461)	(\$493,636)	\$0	(\$116,848)	\$0	(\$140,051,089)	\$0	\$0
4080-2	SSS Admin Charge	(\$175)	(\$31)	(\$9,645)	(\$214)	(\$8,057)	\$0	(\$5)	\$0	(\$820,000)	\$0	\$0
4082	Retail Services Revenues	(\$11,988)	(\$8,536)	(\$1,782)	(\$17)	(\$703)	\$0	(\$92)	\$0	(\$325,000)	\$0	\$0
4084	Service Transaction Requests (STR) Revenues	(\$443)	(\$315)	(\$66)	(\$1)	(\$26)	\$0	(\$3)	\$0	(\$12,000)	\$0	\$0
4090	Electric Services Incidental to Energy Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4205	Interdepartmental Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Rent from Electric Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4215	Other Utility Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4220	Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4225	Late Payment Charges	(\$58,344)	(\$15,912)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,326,000)	\$0	\$0
4235	Miscellaneous Service Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235-1	Account Set Up Charges	(\$4,569)	(\$1,807)	(\$151)	(\$41)	(\$502)	\$0	(\$141)	\$0	(\$1,896,178)	\$0	\$0
4235-90	Miscellaneous Service Revenues - Residual	(\$66,257)	(\$47,175)	(\$9,850)	(\$96)	(\$3,886)	\$0	(\$510)	\$0	(\$1,796,240)	\$0	\$0
4240	Provision for Rate Refunds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	(\$52,109)	(\$37,102)	(\$7,747)	(\$76)	(\$3,056)	\$0	(\$401)	\$0	(\$1,412,696)	\$0	\$0
4320	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$138,646)	(\$98,717)	(\$20,611)	(\$202)	(\$8,131)	\$0	(\$1,066)	\$0	(\$3,758,730)	\$0	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$91,286	\$64,997	\$13,571	\$133	\$5,354	\$0	\$702	\$0	\$2,474,796	\$0	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	(\$2,038)	(\$1,451)	(\$303)	(\$3)	(\$120)	\$0	(\$16)	\$0	(\$55,250)	\$0	\$0

5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,107,585	\$791,081
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112,533	\$21,673
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,882,562	\$362,563
5610	Management Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,465,403	\$1,052,583
5615	General Administrative Salaries and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$574,690	\$110,680
5620	Office Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,770,874	\$341,053
5625	Administrative Expense Transferred Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,863,086)	(\$551,402)
5630	Outside Services Employed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,079,066	\$207,818
5635	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$344,029	\$71,466
5640	Injuries and Damages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$482,931	\$93,008
5645	Employee Pensions and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$444,501	\$85,607
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$792,627	\$152,652
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,490,339	\$287,025
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,872,672	\$553,248
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5681	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment										\$7,040,202	\$1,462,470
5710	Amortization of Limited Term Electric Plant										\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant										\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments										\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,671,045	\$2,284,404
6105	Taxes Other Than Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$924,186	\$197,845
6110	Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,383,702	\$938,441
6205	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,874	\$20,390
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$9,753,185)	(\$6,527,864)	(\$989,758)	(\$5,765)	(\$594,174)	\$0	(\$128,509)	\$0	(\$174,716,238)	\$285,779,835	\$85,171,650

Grouping by Allocator	Large Use	Sentinel	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power Large Use	Rate class 3	Rate class 4	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830 & 1835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,511,402.02)	\$ (23,943,907.35)	\$ (4,982,919.93)	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,619,728.40	\$ 268,472,488.81	\$ 73,589,600.17	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWNB	\$ (8,850.77)	\$ (18.08)	\$ (729.02)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ (15,912.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ (1,176,618.26)	\$ (1,934.75)	\$ (87,364.92)	\$ -	\$ -	\$ -	\$ -	\$ 3,420,690.80	\$ 8,339,883.51	\$ 1,781,402.17	\$ -
NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,114,655.91	\$ 48,097,043.95	\$ 10,009,382.14	\$ -
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,527,977.22	\$ 6,066,336.46	\$ 1,084,626.02	\$ -
PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	-\$ 1,201,381	-\$ 1,953	-\$ 88,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,171,650	\$ 307,031,845	\$ 81,482,091

2012 COST ALLOCATION


[illegible]

[illegible]

4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4380	Expenses of Non-Utility Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4390	Miscellaneous Non-Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$268,472,489	\$73,589,600	\$59,165,674	\$3,621,173	\$7,072	\$1,527,538	\$0	\$6,133,494	\$0	\$680,575,967	\$0
4708	Charges-WMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
5125	Maintenance of Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)

5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
5145	Maintenance of Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5150	Maintenance of Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5160	Maintenance of Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$1,360,259	\$243,206	\$172,551	\$36,186	\$356	\$14,262	\$0	\$1,881	\$0	\$6,727,367	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$37,266	\$6,663	\$4,727	\$991	\$10	\$391	\$0	\$52	\$0	\$184,305	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$623,425	\$111,465	\$79,083	\$16,584	\$163	\$6,536	\$0	\$862	\$0	\$3,083,243	\$0
5610	Management Salaries and Expenses	\$1,809,910	\$323,602	\$229,591	\$48,147	\$474	\$18,977	\$0	\$2,503	\$0	\$8,951,189	\$0
5615	General Administrative Salaries and Expenses	\$190,313	\$34,027	\$24,142	\$5,063	\$50	\$1,995	\$0	\$263	\$0	\$941,222	\$0
5620	Office Supplies and Expenses	\$586,439	\$104,852	\$74,391	\$15,601	\$153	\$6,149	\$0	\$811	\$0	\$2,900,322	\$0
5625	Administrative Expense Transferred Credit	(\$948,133)	(\$169,521)	(\$120,273)	(\$25,222)	(\$248)	(\$9,941)	\$0	(\$1,311)	\$0	(\$4,689,137)	\$0
5630	Outside Services Employed	\$357,341	\$63,891	\$45,329	\$9,506	\$93	\$3,747	\$0	\$494	\$0	\$1,767,285	\$0
5635	Property Insurance	\$162,791	\$33,878	\$25,636	\$5,545	\$53	\$2,321	\$0	\$238	\$0	\$645,957	\$0
5640	Injuries and Damages	\$159,927	\$28,594	\$20,287	\$4,254	\$42	\$1,677	\$0	\$221	\$0	\$790,941	\$0
5645	Employee Pensions and Benefits	\$147,200	\$26,319	\$18,673	\$3,916	\$39	\$1,543	\$0	\$204	\$0	\$728,000	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$262,484	\$46,931	\$33,297	\$6,983	\$69	\$2,752	\$0	\$363	\$0	\$1,298,157	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$493,537	\$88,242	\$62,606	\$13,129	\$129	\$5,175	\$0	\$683	\$0	\$2,440,865	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$951,308	\$170,088	\$120,675	\$25,307	\$249	\$9,974	\$0	\$1,316	\$0	\$4,704,837	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5681	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$3,331,358	\$693,283	\$524,608	\$113,477	\$1,085	\$47,501	\$0	\$4,874	\$0	\$13,218,859	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$5,569,538	\$1,189,655	\$896,128	\$167,621	\$1,449	\$66,044	\$0	\$8,217	\$0	\$20,854,101	\$0
6105	Taxes Other Than Income Taxes	\$482,360	\$103,032	\$77,611	\$14,517	\$126	\$5,720	\$0	\$712	\$0	\$1,806,109	\$0
6110	Income Taxes	\$2,287,985	\$488,715	\$368,133	\$68,859	\$595	\$27,131	\$0	\$3,375	\$0	\$8,566,937	\$0
6205	Donations	\$35,061	\$6,269	\$4,448	\$933	\$9	\$368	\$0	\$48	\$0	\$173,400	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$307,031,845	\$81,482,091	\$65,080,607	\$4,856,282	\$18,694	\$2,034,434	\$0	\$6,189,529	\$0	\$837,644,966	(\$0)

Grouping by Allocator	GS >50- Intermediate	Large Use	Sentinel	Unmetered Scattered Load	Embedded Distributor	Standby Power GS 50 to 1,499 kW	Standby Power Large Use	Rate class 3	Rate class 4
1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1815-1855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1830 & 1835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Break Out	\$ -	\$ (3,770,586.10)	\$ (7,796.67)	\$ (341,413.52)	\$ -	\$ -	\$ -	\$ -	\$ -
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN EWMP	\$ -	\$ 59,165,674.45	\$ 7,071.56	\$ 1,527,537.53	\$ -	\$ -	\$ -	\$ -	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWMR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWNB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NFA	\$ -	\$ 1,341,871.52	\$ 2,170.18	\$ 98,895.00	\$ -	\$ -	\$ -	\$ -	\$ -
NFA ECC	\$ -	\$ 7,574,120.74	\$ 15,661.46	\$ 685,810.42	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ -	\$ 769,526.48	\$ 1,587.13	\$ 63,604.42	\$ -	\$ -	\$ -	\$ -	\$ -
PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 65,080,607	\$ 18,694	\$ 2,034,434	\$ -	\$ -	\$ -	\$ -	\$ -

	A	B	C	D	E	F	G	I	J	K	L
1		2012 COST ALLOCATION									
2		Hydro Ottawa Limited									
3		EB-2011-0054									
4		September 7, 2011									
5		Sheet 06 Composite Allocator Detail Worksheet - Version 2 of Model									
6											
7											
8	<div> Details: Output Sheet Details How Various Composite Allocators are Derived </div>										
9											
10											
11											
12	<i>Demand Allocators can be found in columns C to AG</i> <i>Customer Allocators can be found in columns AJ to BN</i>										
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	A	B	C	D	E	F	G	I	J	K	L
59	1830-4	Poles, Towers and Fixtures - Primary		\$18,104,757	\$6,525,600	\$24,483,027	\$6,121,321	\$4,690,758	\$529,101	\$0	\$38,147
60	1830-5	Poles, Towers and Fixtures - Secondary		\$12,535,975	\$4,518,412	\$8,496,203	\$0	\$0	\$366,357	\$0	\$26,414
61	1830	Total	\$86,477,867	\$30,640,732	\$11,044,012	\$32,979,230	\$6,121,321	\$4,690,758	\$895,458	\$0	\$64,561
62											
63	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	1835-4	Overhead Conductors and Devices - Primary		\$15,365,565	\$5,538,297	\$20,778,823	\$5,195,185	\$3,981,061	\$449,050	\$0	\$32,376
65	1835-5	Overhead Conductors and Devices - Secondary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	1835	Total	\$51,375,829	\$15,365,565	\$5,538,297	\$20,778,823	\$5,195,185	\$3,981,061	\$449,050	\$0	\$32,376
67											
68	1830 & 1835	Total	\$137,853,697	\$46,006,297	\$16,582,310	\$53,758,053	\$11,316,506	\$8,671,819	\$1,344,508	\$0	\$96,936
69											
70	1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	1840-4	Underground Conduit - Primary		\$25,589,517	\$9,223,374	\$34,604,653	\$8,651,961	\$6,629,983	\$747,839	\$0	\$53,918
72	1840-5	Underground Conduit - Secondary		\$16,886,666	\$6,086,557	\$11,444,865	\$0	\$0	\$493,503	\$0	\$35,581
73	1840	Total	\$120,507,490	\$42,476,183	\$15,309,931	\$46,049,518	\$8,651,961	\$6,629,983	\$1,241,342	\$0	\$89,498
74											
75	1845-3	Underground Conductors and Devices - Bulk Delivery		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	1845-4	Underground Conductors and Devices - Primary		\$34,641,217	\$12,485,930	\$46,845,249	\$11,712,392	\$8,975,186	\$1,012,370	\$0	\$72,990
77	1845-5	Underground Conductors and Devices - Secondary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	1845	Total	\$115,825,304	\$34,641,217	\$12,485,930	\$46,845,249	\$11,712,392	\$8,975,186	\$1,012,370	\$0	\$72,990
79											
80	1840 & 1845	Total	\$236,332,794	\$77,117,400	\$27,795,860	\$92,894,767	\$20,364,353	\$15,605,169	\$2,253,712	\$0	\$162,488
81											
82	1850	Line Transformers	\$90,270,685	\$31,531,971	\$11,365,247	\$37,810,851	\$4,691,795	\$3,839,896	\$921,504	\$0	\$66,438
83											
84	1815- 1850	Total	\$622,576,121	\$205,417,042	\$72,172,050	\$247,526,373	\$51,518,716	\$39,625,572	\$5,506,062	\$519	\$490,024
85											
86	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87											
88	1815- 1855	Total	\$622,576,121	\$205,417,042	\$72,172,050	\$247,526,373	\$51,518,716	\$39,625,572	\$5,506,062	\$519	\$490,024
89											
90	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91											
92	1815-1860	Total	\$622,576,121	\$205,417,042	\$72,172,050	\$247,526,373	\$51,518,716	\$39,625,572	\$5,506,062	\$519	\$490,024
93											
94	1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95											
96	1815-1880	Total	\$622,576,121	\$205,417,042	\$72,172,050	\$247,526,373	\$51,518,716	\$39,625,572	\$5,506,062	\$519	\$490,024
97											
98	1565-1880	Total	\$655,140,415	\$216,580,037	\$75,429,593	\$260,332,659	\$54,465,848	\$41,843,877	\$5,628,392	\$733	\$537,008
99	Distribution Plant	GFA - Distribution plant (credit to contributed capital)	\$924,881,356	\$489,675,569	\$102,028,718	\$236,280,221	\$48,923,141	\$36,770,708	\$7,749,836	\$67,966	\$3,016,450
100		GFA - Distribution plant (exclude credit for contributed capital)	\$1,121,693,636	\$606,840,017	\$124,377,064	\$276,916,490	\$56,595,789	\$42,695,364	\$9,769,572	\$91,700	\$3,980,948
101											
102		Accum Depreciation - NFA	(\$443,740,314)	(\$243,475,668)	(\$49,323,463)	(\$107,781,123)	(\$21,475,686)	(\$16,095,446)	(\$3,882,527)	(\$34,528)	(\$1,492,697)
103		Accum Depreciation - NFA ECC	(\$484,640,651)	(\$267,553,412)	(\$53,896,632)	(\$116,369,214)	(\$23,184,609)	(\$17,413,053)	(\$4,300,806)	(\$39,423)	(\$1,691,722)
104	NFA	Net Fixed Assets	\$481,141,042	\$246,199,900	\$52,705,255	\$128,499,099	\$27,447,454	\$20,675,262	\$3,867,309	\$33,438	\$1,523,753
105	NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	\$637,052,985	\$339,286,605	\$70,480,433	\$160,547,275	\$33,411,181	\$25,282,311	\$5,468,766	\$52,278	\$2,289,226
106											
107	1830-4	Primary Poles Demand and Customer	\$93,130,011	\$47,189,407	\$8,972,885	\$24,826,057	\$6,128,258	\$4,692,000	\$912,512	\$8,490	\$358,398
108	1830-5	Secondary Poles Demand and	\$39,912,862	\$25,136,675	\$5,578,680	\$8,496,203	\$0	\$0	\$532,467	\$3,678	\$165,160
109	POLE										
110											
111											


	A	B	C	D	E	F	G	I	J	K	L
112											
113											
114											
115											
116	Operating and Maintenance		Allocate all the costs to the O and M expenses before using it as a composite allocator.								
117											
118	Accounts										
119	5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	5010	Load Dispatching	\$2,445,407	\$806,854	\$283,483	\$972,255	\$202,360	\$155,645	\$21,627	\$2	\$1,925
121	5012	Station Buildings and Fixtures Expense	\$717,818	\$246,067	\$71,806	\$282,290	\$64,964	\$48,898	\$2,697	\$5	\$1,036
122	5014	Transformer Station Equipment - Operation Labour	\$156,056	\$53,496	\$15,611	\$61,371	\$14,123	\$10,631	\$586	\$1	\$225
123	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$33,351	\$11,433	\$3,336	\$13,116	\$3,018	\$2,272	\$125	\$0	\$48
124	5016	Distribution Station Equipment - Operation Labour	\$527,212	\$157,679	\$56,833	\$213,230	\$53,312	\$40,853	\$4,608	\$0	\$332
125	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$86,513	\$25,874	\$9,326	\$34,990	\$8,748	\$6,704	\$756	\$0	\$55
126	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$309,007	\$103,126	\$37,170	\$120,502	\$25,367	\$19,438	\$3,014	\$0	\$217
127	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$62,766	\$20,947	\$7,550	\$24,476	\$5,153	\$3,948	\$612	\$0	\$44
128	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	5035	Overhead Distribution Transformers- Operation	\$13,609	\$4,754	\$1,713	\$5,700	\$707	\$579	\$139	\$0	\$10
130	5040	Underground Distribution Lines and Feeders - Operation Labour	\$300,641	\$98,102	\$35,359	\$118,172	\$25,906	\$19,851	\$2,867	\$0	\$207
131	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$968,411	\$316,001	\$113,898	\$380,651	\$83,446	\$63,945	\$9,235	\$0	\$666
132	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	5055	Underground Distribution Transformers - Operation	\$590	\$206	\$74	\$247	\$31	\$25	\$6	\$0	\$0
134	5065	Meter Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
135	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
137	5085	Miscellaneous Distribution Expense	\$1,910,431	\$630,341	\$221,466	\$759,557	\$158,090	\$121,595	\$16,896	\$2	\$1,504
138	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	5112	Maintenance of Transformer Station Equipment	\$165,994	\$56,903	\$16,605	\$65,279	\$15,023	\$11,308	\$624	\$1	\$239
144	5114	Maintenance of Distribution Station Equipment	\$917,723	\$274,474	\$98,930	\$371,171	\$92,801	\$71,113	\$8,021	\$0	\$578
145	5120	Maintenance of Poles, Towers and Fixtures	\$150,352	\$53,272	\$19,201	\$57,338	\$10,643	\$8,155	\$1,557	\$0	\$112
146	5125	Maintenance of Overhead Conductors and Devices	\$527,859	\$157,873	\$56,903	\$213,491	\$53,378	\$40,903	\$4,614	\$0	\$333
147	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	5135	Overhead Distribution Lines and Feeders - Right of Way	\$1,770,958	\$591,027	\$213,027	\$690,611	\$145,379	\$111,404	\$17,272	\$0	\$1,245
149	5145	Maintenance of Underground Conduit	\$5,675	\$2,000	\$721	\$2,168	\$407	\$312	\$58	\$0	\$4
150	5150	Maintenance of Underground Conductors and Devices	\$939,450	\$280,972	\$101,272	\$379,958	\$94,998	\$72,797	\$8,211	\$0	\$592

	A	B	C	D	E	F	G	I	J	K	L
151	5155	Maintenance of Underground Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	5160	Maintenance of Line Transformers	\$457,296	\$159,736	\$57,574	\$191,543	\$23,768	\$19,452	\$4,668	\$0	\$337
153	5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
154	5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155	5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156	5315	Customer Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
157	5320	Collecting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
158	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
159	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162											
163	O&M DC	Total	\$12,467,117	\$4,051,136	\$1,421,862	\$4,958,117	\$1,081,622	\$829,829	\$108,194	\$11	\$9,709
164											
165	O&M	Total Demand and Customer	\$33,243,480	\$20,297,750	\$3,909,148	\$6,721,757	\$1,201,811	\$852,668	\$178,813	\$1,759	\$70,476
166											
167											
168	Accounts										
169	4705	Power Purchased	\$680,575,967	\$200,439,200	\$67,619,728	\$268,472,489	\$73,589,600	\$59,165,674	\$3,621,173	\$7,072	\$1,527,538
170	4708	Charges-WMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	4714	Charges-NW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176	4750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
177	5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178											
179	COP	Cost of Power	\$680,575,967	\$200,439,200	\$67,619,728	\$268,472,489	\$73,589,600	\$59,165,674	\$3,621,173	\$7,072	\$1,527,538
180											
181	Accounts										
182	5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	5010	Load Dispatching	\$3,762,164	\$1,945,505	\$410,725	\$989,996	\$205,179	\$157,830	\$36,673	\$333	\$14,438
184	5012	Station Buildings and Fixtures Expense	\$717,818	\$246,067	\$71,806	\$282,290	\$64,964	\$48,898	\$2,697	\$5	\$1,036
185	5014	Transformer Station Equipment - Operation Labour	\$156,056	\$53,496	\$15,611	\$61,371	\$14,123	\$10,631	\$586	\$1	\$225
186	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$33,351	\$11,433	\$3,336	\$13,116	\$3,018	\$2,272	\$125	\$0	\$48
187	5016	Distribution Station Equipment - Operation Labour	\$527,212	\$157,679	\$56,833	\$213,230	\$53,312	\$40,853	\$4,608	\$0	\$332
188	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$86,513	\$25,874	\$9,326	\$34,990	\$8,748	\$6,704	\$756	\$0	\$55
189	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$475,396	\$251,897	\$49,688	\$121,923	\$25,395	\$19,444	\$4,975	\$43	\$1,855
190	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$96,563	\$51,166	\$10,093	\$24,765	\$5,158	\$3,949	\$1,011	\$9	\$377
191	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	5035	Overhead Distribution Transformers- Operation	\$19,441	\$9,959	\$2,151	\$5,762	\$707	\$579	\$208	\$2	\$67
193	5040	Underground Distribution Lines and Feeders - Operation Labour	\$462,525	\$242,782	\$47,533	\$119,624	\$25,935	\$19,857	\$4,774	\$42	\$1,800
194	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$1,489,863	\$782,037	\$153,112	\$385,327	\$83,541	\$63,962	\$15,379	\$136	\$5,797
195	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
196	5055	Underground Distribution Transformers - Operation	\$843	\$432	\$93	\$250	\$31	\$25	\$9	\$0	\$3
197	5065	Meter Expense	\$1,116,453	\$824,069	\$149,302	\$125,442	\$14,514	\$2,680	\$0	\$0	\$0
198	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	J	K	L
199	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	5085	Miscellaneous Distribution Expense	\$2,939,124	\$1,519,892	\$320,872	\$773,417	\$160,293	\$123,302	\$28,650	\$260	\$11,279	
201	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
202	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
203	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
204	5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
205	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
206	5112	Maintenance of Transformer Station Equipment	\$165,994	\$56,903	\$16,605	\$65,279	\$15,023	\$11,308	\$624	\$1	\$239	
207	5114	Maintenance of Distribution Station Equipment	\$917,723	\$274,474	\$98,930	\$371,171	\$92,801	\$71,113	\$8,021	\$0	\$578	
208	5120	Maintenance of Poles, Towers and Fixtures	\$231,310	\$125,747	\$25,300	\$57,934	\$10,655	\$8,158	\$2,512	\$21	\$910	
209	5125	Maintenance of Overhead Conductors and Devices	\$812,091	\$411,490	\$78,243	\$216,482	\$53,438	\$40,914	\$7,957	\$74	\$3,125	
210	5130	Maintenance of Overhead Services	\$534,097	\$447,778	\$75,355	\$0	\$0	\$0	\$5,903	\$131	\$4,930	
211	5135	Overhead Distribution Lines and Feeders - Right of Way	\$2,724,551	\$1,443,654	\$284,770	\$698,758	\$145,544	\$111,433	\$28,512	\$249	\$10,634	
212	5145	Maintenance of Underground Conduit	\$8,730	\$4,735	\$951	\$2,191	\$408	\$312	\$95	\$1	\$34	
213	5150	Maintenance of Underground Conductors and Devices	\$1,445,307	\$732,344	\$139,252	\$385,282	\$95,106	\$72,816	\$14,161	\$132	\$5,562	
214	5155	Maintenance of Underground Services	\$257,930	\$216,244	\$36,391	\$0	\$0	\$0	\$2,851	\$63	\$2,381	
215	5160	Maintenance of Line Transformers	\$653,280	\$334,655	\$72,293	\$193,606	\$23,768	\$19,452	\$6,974	\$51	\$2,263	
216	5175	Maintenance of Meters	\$1,523,535	\$1,124,542	\$203,740	\$171,180	\$19,806	\$3,657	\$0	\$0	\$0	
217	5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
218	5310	Meter Reading Expense	\$1,556,256	\$1,198,506	\$167,767	\$167,761	\$18,247	\$3,495	\$0	\$0	\$0	
219	5315	Customer Billing	\$7,332,871	\$5,487,942	\$917,841	\$899,202	\$17,669	\$6,990	\$582	\$159	\$1,942	
220	5320	Collecting	\$2,134,783	\$1,597,678	\$267,207	\$261,780	\$5,144	\$2,035	\$170	\$46	\$565	
221	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
222	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
223	5335	Bad Debt Expense	\$1,061,700	\$718,771	\$224,019	\$79,628	\$39,283	\$0	\$0	\$0	\$0	
224	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
225	5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
226	5410	Community Relations - Sundry	\$6,727,367	\$4,107,585	\$791,081	\$1,360,259	\$243,206	\$172,551	\$36,186	\$356	\$14,262	
227	5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
228	5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
229	5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
230	5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
231	5510	Demonstrating and Selling Expense	\$184,305	\$112,533	\$21,673	\$37,266	\$6,663	\$4,727	\$991	\$10	\$391	
232	5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
233	5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
234	5605	Executive Salaries and Expenses	\$3,083,243	\$1,882,562	\$362,563	\$623,425	\$111,465	\$79,083	\$16,584	\$163	\$6,536	
235	5610	Management Salaries and Expenses	\$8,951,189	\$5,465,403	\$1,052,583	\$1,809,910	\$323,602	\$229,591	\$48,147	\$474	\$18,977	
236	5615	General Administrative Salaries and Expenses	\$941,222	\$574,690	\$110,680	\$190,313	\$34,027	\$24,142	\$5,063	\$50	\$1,995	
237	5620	Office Supplies and Expenses	\$2,900,322	\$1,770,874	\$341,053	\$586,439	\$104,852	\$74,391	\$15,601	\$153	\$6,149	
238	5625	Administrative Expense Transferred Credit	(\$4,689,137)	(\$2,863,086)	(\$551,402)	(\$948,133)	(\$169,521)	(\$120,273)	(\$25,222)	(\$248)	(\$9,941)	
239	5630	Outside Services Employed	\$1,767,285	\$1,079,066	\$207,818	\$357,341	\$63,891	\$45,329	\$9,506	\$93	\$3,747	
240	5635	Property Insurance	\$645,957	\$344,029	\$71,466	\$162,791	\$33,878	\$25,636	\$5,545	\$53	\$2,321	
241	5640	Injuries and Damages	\$790,941	\$482,931	\$93,008	\$159,927	\$28,594	\$20,287	\$4,254	\$42	\$1,677	
242	5645	Employee Pensions and Benefits	\$728,000	\$444,501	\$85,607	\$147,200	\$26,319	\$18,673	\$3,916	\$39	\$1,543	
243	5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
244	5655	Regulatory Expenses	\$1,298,157	\$792,627	\$152,652	\$262,484	\$46,931	\$33,297	\$6,983	\$69	\$2,752	
245	5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
246	5665	Miscellaneous General Expenses	\$2,440,865	\$1,490,339	\$287,025	\$493,537	\$88,242	\$62,606	\$13,129	\$129	\$5,175	
247	5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
248	5675	Maintenance of General Plant	\$4,704,837	\$2,872,672	\$553,248	\$951,308	\$170,088	\$120,675	\$25,307	\$249	\$9,974	

[illegible]

[illegible]

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1		2012 COST ALLOCAT									
2		Hydro Ottawa Limi									
3		EB-2011-0054									
4		September 7, 2011									
5		Sheet 06 Composi									
6											
7											
8	Details: Output Sheet Details How Various Composite Alloc Derived										
9											
10											
11											
12	Demand Allocators can be found in columns C to										
13	Customer Allocators can be found in columns AJ										
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	A	B	N	O	P	X	Y	Z	AA	AB	AD
59	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$41,796	\$0	\$32,595,504	\$29,084,650	\$2,447,285	\$343,030	\$6,937	\$1,242
60	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$13,969,502	\$12,600,700	\$1,060,267	\$0	\$0	\$0
61	1830	Total	\$0	\$41,796	\$0	\$46,565,006	\$41,685,350	\$3,507,552	\$343,030	\$6,937	\$1,242
62											
63	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	1835-4	Overhead Conductors and Devices - Primary	\$0	\$35,472	\$0	\$27,663,908	\$24,684,235	\$2,077,019	\$291,131	\$5,888	\$1,055
65	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	1835	Total	\$0	\$35,472	\$0	\$27,663,908	\$24,684,235	\$2,077,019	\$291,131	\$5,888	\$1,055
67											
68	1830 & 1835	Total	\$0	\$77,268	\$0	\$74,228,914	\$66,369,585	\$5,584,571	\$634,160	\$12,825	\$2,297
69											
70	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	1840-4	Underground Conduit - Primary	\$0	\$59,075	\$0	\$46,070,941	\$41,108,651	\$3,459,027	\$484,843	\$9,805	\$1,756
72	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$18,817,708	\$16,973,855	\$1,428,240	\$0	\$0	\$0
73	1840	Total	\$0	\$59,075	\$0	\$64,888,649	\$58,082,506	\$4,887,267	\$484,843	\$9,805	\$1,756
74											
75	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	1845-4	Underground Conductors and Devices - Primary	\$0	\$79,971	\$0	\$62,367,471	\$55,649,886	\$4,682,578	\$656,345	\$13,274	\$2,377
77	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	1845	Total	\$0	\$79,971	\$0	\$62,367,471	\$55,649,886	\$4,682,578	\$656,345	\$13,274	\$2,377
79											
80	1840 & 1845	Total	\$0	\$139,046	\$0	\$127,256,120	\$113,732,392	\$9,569,844	\$1,141,189	\$23,079	\$4,133
81											
82	1850	Line Transformers	\$0	\$42,983	\$0	\$38,687,437	\$34,529,307	\$2,905,418	\$407,245	\$0	\$0
83											
84	1815- 1850	Total	\$0	\$319,762	\$0	\$247,018,041	\$216,647,401	\$18,739,985	\$4,883,024	\$776,104	\$601,548
85											
86	1855	Services	\$0	\$0	\$0	\$115,396,024	\$96,746,043	\$16,281,106	\$0	\$0	\$0
87											
88	1815- 1855	Total	\$0	\$319,762	\$0	\$362,414,065	\$313,393,444	\$35,021,091	\$4,883,024	\$776,104	\$601,548
89											
90	1860	Meters	\$0	\$0	\$0	\$104,139,156	\$76,866,537	\$13,926,380	\$11,700,807	\$1,353,837	\$249,939
91											
92	1815-1860	Total	\$0	\$319,762	\$0	\$466,553,221	\$390,259,981	\$48,947,471	\$16,583,831	\$2,129,941	\$851,487
93											
94	1880	IFRS Placeholder Asset Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95											
96	1815-1880	Total	\$0	\$319,762	\$0	\$466,553,221	\$390,259,981	\$48,947,471	\$16,583,831	\$2,129,941	\$851,487
97											
98	1565-1880	Total	\$0	\$322,269	\$0	\$466,553,221	\$390,259,981	\$48,947,471	\$16,583,831	\$2,129,941	\$851,487
99	Distribution Plant	GFA - Distribution plant (credit to contributed capital)	\$0	\$368,748	\$0						
100		GFA - Distribution plant (exclude credit for contributed capital)	\$0	\$426,691	\$0						
101											
102		Accum Depreciation - NFA	\$0	(\$179,176)	\$0						
103		Accum Depreciation - NFA ECC	\$0	(\$191,780)	\$0						
104	NFA	Net Fixed Assets	\$0	\$189,572	\$0						
105	NFA ECC	Net Fixed Assets Excluding credit for Capital Contribution	\$0	\$234,910	\$0						
106											
107	1830-4	Primary Poles Demand and Customer	\$0	\$42,003	\$0						
108	1830-5	Secondary Poles Demand and	\$0	\$0	\$0						
109	POLE	Customer									
110											
111											

	A	B	N	O	P	X	Y	Z	AA	AB	AD
112											
113											
114											
115											
116	<u>Operating and Maintenance</u>										
117											
118	<u>Accounts</u>										
119	5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	5010	Load Dispatching	\$0	\$1,256	\$0	\$1,286,454	\$1,138,651	\$127,242	\$17,741	\$2,820	\$2,186
121	5012	Station Buildings and Fixtures Expense	\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122	5014	Transformer Station Equipment - Operation Labour	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124	5016	Distribution Station Equipment - Operation Labour	\$0	\$364	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0
126	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$173	\$0	\$162,740	\$148,771	\$12,518	\$1,422	\$29	\$5
127	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$35	\$0	\$33,056	\$30,219	\$2,543	\$289	\$6	\$1
128	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	5035	Overhead Distribution Transformers- Operation	\$0	\$6	\$0	\$5,705	\$5,205	\$438	\$61	\$0	\$0
130	5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$177	\$0	\$158,335	\$144,680	\$12,174	\$1,452	\$29	\$5
131	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$570	\$0	\$510,021	\$466,036	\$39,214	\$4,676	\$95	\$17
132	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$247	\$226	\$19	\$3	\$0	\$0
134	5065	Meter Expense	\$0	\$0	\$0	\$1,113,327	\$824,069	\$149,302	\$125,442	\$14,514	\$2,680
135	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
137	5085	Miscellaneous Distribution Expense	\$0	\$981	\$0	\$1,005,020	\$889,551	\$99,406	\$13,860	\$2,203	\$1,707
138	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
139	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	5112	Maintenance of Transformer Station Equipment	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
144	5114	Maintenance of Distribution Station Equipment	\$0	\$634	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	5120	Maintenance of Poles, Towers and Fixtures	\$0	\$73	\$0	\$79,181	\$72,475	\$6,098	\$596	\$12	\$2
146	5125	Maintenance of Overhead Conductors and Devices	\$0	\$364	\$0	\$278,009	\$253,617	\$21,340	\$2,991	\$60	\$11
147	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$523,133	\$447,778	\$75,355	\$0	\$0	\$0
148	5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	\$993	\$0	\$932,681	\$852,627	\$71,743	\$8,147	\$165	\$30
149	5145	Maintenance of Underground Conduit	\$0	\$3	\$0	\$2,988	\$2,735	\$230	\$23	\$0	\$0
150	5150	Maintenance of Underground Conductors and Devices	\$0	\$649	\$0	\$494,783	\$451,372	\$37,980	\$5,324	\$108	\$19

	A	B	N	O	P	X	Y	Z	AA	AB	AD
151	5155	Maintenance of Underground Services	\$0	\$0	\$0	\$252,635	\$216,244	\$36,391	\$0	\$0	\$0
152	5160	Maintenance of Line Transformers	\$0	\$218	\$0	\$191,701	\$174,920	\$14,718	\$2,063	\$0	\$0
153	5175	Maintenance of Meters	\$0	\$0	\$0	\$1,519,269	\$1,124,542	\$203,740	\$171,180	\$19,806	\$3,657
154	5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155	5310	Meter Reading Expense	\$0	\$0	\$0	\$1,552,281	\$1,198,506	\$167,767	\$167,761	\$18,247	\$3,495
156	5315	Customer Billing	\$0	\$0	\$0	\$7,322,654	\$5,487,942	\$917,841	\$899,202	\$17,669	\$6,990
157	5320	Collecting	\$0	\$0	\$0	\$2,131,809	\$1,597,678	\$267,207	\$261,780	\$5,144	\$2,035
158	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
159	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	5335	Bad Debt Expense	\$0	\$0	\$0	\$1,061,700	\$718,771	\$224,019	\$79,628	\$39,283	\$0
161	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162											
163	O&M DC	Total	\$0	\$6,638	\$0	\$20,617,730	\$16,246,614	\$2,487,285	\$1,763,641	\$120,190	\$22,839
164											
165	O&M	Total Demand and Customer	\$0	\$9,297	\$0						
166											
167											
168	Accounts										
169	4705	Power Purchased	\$0	\$6,133,494	\$0	\$680,575,967					
170	4708	Charges-WMS	\$0	\$0	\$0	\$0					
171	4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0					
172	4712	Charges-One-Time	\$0	\$0	\$0	\$0					
173	4714	Charges-NW	\$0	\$0	\$0	\$0					
174	4716	Charges-CN	\$0	\$0	\$0	\$0					
175	4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0					
176	4750	Charges-LV	\$0	\$0	\$0	\$0					
177	5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0					
178											
179	COP	Cost of Power	\$0	\$6,133,494	\$0	\$680,575,967					
180											
181	Accounts										
182	5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0					
183	5010	Load Dispatching	\$0	\$1,484	\$0	\$3,762,164					
184	5012	Station Buildings and Fixtures Expense	\$0	\$55	\$0	\$717,818					
185	5014	Transformer Station Equipment - Operation Labour	\$0	\$12	\$0	\$156,056					
186	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$3	\$0	\$33,351					
187	5016	Distribution Station Equipment - Operation Labour	\$0	\$364	\$0	\$527,212					
188	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$60	\$0	\$86,513					
189	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	\$174	\$0	\$475,396					
190	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	\$35	\$0	\$96,563					
191	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0					
192	5035	Overhead Distribution Transformers- Operation	\$0	\$6	\$0	\$19,441					
193	5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	\$178	\$0	\$462,525					
194	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	\$573	\$0	\$1,489,863					
195	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0					
196	5055	Underground Distribution Transformers - Operation	\$0	\$0	\$0	\$843					
197	5065	Meter Expense	\$0	\$447	\$0	\$1,116,453					
198	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0					

	A	B	N	O	P	X	Y	Z	AA	AB	AD
	5075	Customer Premises - Materials and									
199		Expenses	\$0	\$0	\$0	\$0					
200	5085	Miscellaneous Distribution Expense	\$0	\$1,159	\$0	\$2,939,124					
	5090	Underground Distribution Lines and									
201		Feeders - Rental Paid	\$0	\$0	\$0	\$0					
	5095	Overhead Distribution Lines and									
202		Feeders - Rental Paid	\$0	\$0	\$0	\$0					
203	5096	Other Rent	\$0	\$0	\$0	\$0					
	5105	Maintenance Supervision and									
204		Engineering	\$0	\$0	\$0	\$0					
	5110	Maintenance of Buildings and Fixtures									
205		- Distribution Stations	\$0	\$0	\$0	\$0					
	5112	Maintenance of Transformer Station									
206		Equipment	\$0	\$13	\$0	\$165,994					
	5114	Maintenance of Distribution Station									
207		Equipment	\$0	\$634	\$0	\$917,723					
	5120	Maintenance of Poles, Towers and									
208		Fixtures	\$0	\$73	\$0	\$231,310					
	5125	Maintenance of Overhead Conductors									
209		and Devices	\$0	\$366	\$0	\$812,091					
210	5130	Maintenance of Overhead Services	\$0	\$0	\$0	\$534,097					
	5135	Overhead Distribution Lines and									
211		Feeders - Right of Way	\$0	\$998	\$0	\$2,724,551					
	5145	Maintenance of Underground Conduit									
212			\$0	\$3	\$0	\$8,730					
	5150	Maintenance of Underground									
213		Conductors and Devices	\$0	\$652	\$0	\$1,445,307					
	5155	Maintenance of Underground Services									
214			\$0	\$0	\$0	\$257,930					
215	5160	Maintenance of Line Transformers	\$0	\$218	\$0	\$653,280					
216	5175	Maintenance of Meters	\$0	\$609	\$0	\$1,523,535					
217	5305	Supervision	\$0	\$0	\$0	\$0					
218	5310	Meter Reading Expense	\$0	\$480	\$0	\$1,556,256					
219	5315	Customer Billing	\$0	\$544	\$0	\$7,332,871					
220	5320	Collecting	\$0	\$158	\$0	\$2,134,783					
221	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0					
222	5330	Collection Charges	\$0	\$0	\$0	\$0					
223	5335	Bad Debt Expense	\$0	\$0	\$0	\$1,061,700					
	5340	Miscellaneous Customer Accounts									
224		Expenses	\$0	\$0	\$0	\$0					
225	5405	Supervision	\$0	\$0	\$0	\$0					
226	5410	Community Relations - Sundry	\$0	\$1,881	\$0	\$6,727,367					
227	5415	Energy Conservation	\$0	\$0	\$0	\$0					
228	5420	Community Safety Program	\$0	\$0	\$0	\$0					
		Miscellaneous Customer Service and									
229	5425	Informational Expenses	\$0	\$0	\$0	\$0					
230	5505	Supervision	\$0	\$0	\$0	\$0					
231	5510	Demonstrating and Selling Expense	\$0	\$52	\$0	\$184,305					
232	5515	Advertising Expense	\$0	\$0	\$0	\$0					
233	5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0					
234	5605	Executive Salaries and Expenses	\$0	\$862	\$0	\$3,083,243					
		Management Salaries and Expenses									
235	5610		\$0	\$2,503	\$0	\$8,951,189					
		General Administrative Salaries and									
236	5615	Expenses	\$0	\$263	\$0	\$941,222					
237	5620	Office Supplies and Expenses	\$0	\$811	\$0	\$2,900,322					
		Administrative Expense Transferred									
238	5625	Credit	\$0	(\$1,311)	\$0	(\$4,689,137)					
239	5630	Outside Services Employed	\$0	\$494	\$0	\$1,767,285					
240	5635	Property Insurance	\$0	\$238	\$0	\$645,957					
241	5640	Injuries and Damages	\$0	\$221	\$0	\$790,941					
242	5645	Employee Pensions and Benefits	\$0	\$204	\$0	\$728,000					
243	5650	Franchise Requirements	\$0	\$0	\$0	\$0					
244	5655	Regulatory Expenses	\$0	\$363	\$0	\$1,298,157					
245	5660	General Advertising Expenses	\$0	\$0	\$0	\$0					
246	5665	Miscellaneous General Expenses	\$0	\$683	\$0	\$2,440,865					
247	5670	Rent	\$0	\$0	\$0	\$0					
248	5675	Maintenance of General Plant	\$0	\$1,316	\$0	\$4,704,837					

	A	B	N	O	P	X	Y	Z	AA	AB	AD
249	5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0					
250	5681	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0					
251	5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0					
252	5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0					
253	5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0					
254	6105	Taxes Other Than Income Taxes	\$0	\$712	\$0	\$1,806,109					
255	6205	Donations	\$0	\$48	\$0	\$173,400					
256	6210	Life Insurance	\$0	\$0	\$0	\$0					
257	6215	Penalties	\$0	\$0	\$0	\$0					
258	6225	Other Deductions	\$0	\$0	\$0	\$0					
259											
260		OM&A Expenses	\$0	\$18,638	\$0	\$65,697,542					
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						Customer Allocators				
Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)						Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use
1808	\$	-	\$	55	\$	-	\$	-	\$	-
1815	\$	-	\$	27	\$	-	\$	-	\$	-
1820	\$	-	\$	1,057	\$	-	\$	-	\$	-
1830	\$	-	\$	73	\$	79,181	\$	6,098	\$	12
1835	\$	-	\$	364	\$	278,009	\$	253,617	\$	60
1840	\$	-	\$	3	\$	2,988	\$	2,735	\$	23
1845	\$	-	\$	649	\$	494,783	\$	451,372	\$	5,324
1850	\$	-	\$	225	\$	197,653	\$	180,351	\$	15,175
1855	\$	-	\$	-	\$	775,768	\$	664,022	\$	111,746
1860	\$	-	\$	-	\$	1,519,269	\$	1,124,542	\$	203,740
1815-1855	\$	-	\$	2,237	\$	2,291,474	\$	2,028,202	\$	226,648
1830 & 1835	\$	-	\$	1,201	\$	1,128,477	\$	1,031,617	\$	86,804
1840 & 1845	\$	-	\$	747	\$	668,356	\$	610,717	\$	51,388
BCP	\$	-	\$	-	\$	-	\$	-	\$	-
BDHA	\$	-	\$	-	\$	1,061,700	\$	718,771	\$	224,019
Break Out	\$	-	\$	-	\$	-	\$	-	\$	-
CCA	\$	-	\$	-	\$	-	\$	-	\$	-
CDMPP	\$	-	\$	-	\$	-	\$	-	\$	-
CEN	\$	-	\$	-	\$	-	\$	-	\$	-
CEN EWMP	\$	-	\$	-	\$	-	\$	-	\$	-
CREV	\$	-	\$	-	\$	-	\$	-	\$	-
CWCS	\$	-	\$	-	\$	-	\$	-	\$	-
CWMC	\$	-	\$	-	\$	1,113,327	\$	824,069	\$	149,302
CWMR	\$	-	\$	-	\$	1,552,281	\$	1,198,506	\$	167,767
CWNB	\$	-	\$	-	\$	9,454,463	\$	7,085,620	\$	1,185,048
DCP	\$	-	\$	-	\$	-	\$	-	\$	-
LPHA	\$	-	\$	-	\$	-	\$	-	\$	-
LTNCP	\$	-	\$	-	\$	-	\$	-	\$	-
NFA	\$	-	\$	-	\$	-	\$	-	\$	-
NFA ECC	\$	-	\$	-	\$	-	\$	-	\$	-
O&M	\$	-	\$	-	\$	-	\$	-	\$	-
PNCP	\$	-	\$	-	\$	-	\$	-	\$	-
SNCP	\$	-	\$	-	\$	-	\$	-	\$	-
TCP	\$	-	\$	-	\$	-	\$	-	\$	-
Total	\$	-	\$	6,638	\$	20,617,730	\$	16,246,614	\$	2,487,285

						Customer Allocators				
Grouping of OM&A (lines 168 - 240)						Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use
1808	\$	-	\$	55	\$	717,818	\$	-	\$	-
1815	\$	-	\$	27	\$	355,401	\$	-	\$	-

[illegible]


	A	B	AE	AF	AG	AI	AJ	AK	AS
112									
113									
114									
115									
116	<u>Operating and Maintenance</u>								
117									
118	<u>Accounts</u>								
119	5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	
120	5010	Load Dispatching	\$15,046	\$331	\$12,513	\$0	\$228	\$0	
121	5012	Station Buildings and Fixtures Expense	\$0	\$0	\$0	\$0	\$0	\$0	
122	5014	Transformer Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	
123	5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	
124	5016	Distribution Station Equipment - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	
125	5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	
126	5020	Overhead Distribution Lines and Feeders - Operation Labour	\$1,961	\$43	\$1,638	\$0	\$1	\$0	
127	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$398	\$9	\$333	\$0	\$0	\$0	
128	5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	
129	5035	Overhead Distribution Transformers- Operation	\$69	\$2	\$57	\$0	\$0	\$0	
130	5040	Underground Distribution Lines and Feeders - Operation Labour	\$1,907	\$42	\$1,593	\$0	\$1	\$0	
131	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$6,144	\$136	\$5,132	\$0	\$3	\$0	
132	5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	
133	5055	Underground Distribution Transformers - Operation	\$3	\$0	\$2	\$0	\$0	\$0	
134	5065	Meter Expense	\$0	\$0	\$0	\$0	\$447	\$0	
135	5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	
136	5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	
137	5085	Miscellaneous Distribution Expense	\$11,755	\$258	\$9,775	\$0	\$178	\$0	
138	5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	
139	5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	
140	5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	
141	5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	
142	5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	
143	5112	Maintenance of Transformer Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
144	5114	Maintenance of Distribution Station Equipment	\$0	\$0	\$0	\$0	\$0	\$0	
145	5120	Maintenance of Poles, Towers and Fixtures	\$955	\$21	\$798	\$0	\$0	\$0	
146	5125	Maintenance of Overhead Conductors and Devices	\$3,343	\$74	\$2,793	\$0	\$2	\$0	
147	5130	Maintenance of Overhead Services	\$5,903	\$131	\$4,930	\$0	\$0	\$0	
148	5135	Overhead Distribution Lines and Feeders - Right of Way	\$11,240	\$249	\$9,388	\$0	\$5	\$0	
149	5145	Maintenance of Underground Conduit	\$36	\$1	\$30	\$0	\$0	\$0	
150	5150	Maintenance of Underground Conductors and Devices	\$5,950	\$132	\$4,970	\$0	\$3	\$0	

	A	B	AE	AF	AG	AI	AJ	AK	AS
151	5155	Maintenance of Underground Services	\$2,851	\$63	\$2,381	\$0	\$0	\$0	
152	5160	Maintenance of Line Transformers	\$2,306	\$51	\$1,926	\$0	\$0	\$0	
153	5175	Maintenance of Meters	\$0	\$0	\$0	\$0	\$609	\$0	
154	5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	
155	5310	Meter Reading Expense	\$0	\$0	\$0	\$0	\$480	\$0	
156	5315	Customer Billing	\$582	\$159	\$1,942	\$0	\$544	\$0	
157	5320	Collecting	\$170	\$46	\$565	\$0	\$158	\$0	
158	5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	
159	5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	
160	5335	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	
161	5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	
162									
163	O&M DC	Total	\$70,619	\$1,748	\$60,767	\$0	\$2,659	\$0	
164									
165	O&M	Total Demand and Customer							
166									
167									
168	Accounts								
169	4705	Power Purchased							
170	4708	Charges-WMS							
171	4710	Cost of Power Adjustments							
172	4712	Charges-One-Time							
173	4714	Charges-NW							
174	4716	Charges-CN							
175	4730	Rural Rate Assistance Expense							
176	4750	Charges-LV							
177	5685	Independent Market Operator Fees and Penalties							
178									
179	COP	Cost of Power							
180									
181	Accounts								
182	5005	Operation Supervision and Engineering							
183	5010	Load Dispatching							
184	5012	Station Buildings and Fixtures Expense							
185	5014	Transformer Station Equipment - Operation Labour							
186	5015	Transformer Station Equipment - Operation Supplies and Expenses							
187	5016	Distribution Station Equipment - Operation Labour							
188	5017	Distribution Station Equipment - Operation Supplies and Expenses							
189	5020	Overhead Distribution Lines and Feeders - Operation Labour							
190	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses							
191	5030	Overhead Subtransmission Feeders - Operation							
192	5035	Overhead Distribution Transformers- Operation							
193	5040	Underground Distribution Lines and Feeders - Operation Labour							
194	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses							
195	5050	Underground Subtransmission Feeders - Operation							
196	5055	Underground Distribution Transformers - Operation							
197	5065	Meter Expense							
198	5070	Customer Premises - Operation Labour							

	A	B	AE	AF	AG	AI	AJ	AK	AS
199	5075	Customer Premises - Materials and Expenses							
200	5085	Miscellaneous Distribution Expense							
201	5090	Underground Distribution Lines and Feeders - Rental Paid							
202	5095	Overhead Distribution Lines and Feeders - Rental Paid							
203	5096	Other Rent							
204	5105	Maintenance Supervision and Engineering							
205	5110	Maintenance of Buildings and Fixtures - Distribution Stations							
206	5112	Maintenance of Transformer Station Equipment							
207	5114	Maintenance of Distribution Station Equipment							
208	5120	Maintenance of Poles, Towers and Fixtures							
209	5125	Maintenance of Overhead Conductors and Devices							
210	5130	Maintenance of Overhead Services							
211	5135	Overhead Distribution Lines and Feeders - Right of Way							
212	5145	Maintenance of Underground Conduit							
213	5150	Maintenance of Underground Conductors and Devices							
214	5155	Maintenance of Underground Services							
215	5160	Maintenance of Line Transformers							
216	5175	Maintenance of Meters							
217	5305	Supervision							
218	5310	Meter Reading Expense							
219	5315	Customer Billing							
220	5320	Collecting							
221	5325	Collecting- Cash Over and Short							
222	5330	Collection Charges							
223	5335	Bad Debt Expense							
224	5340	Miscellaneous Customer Accounts Expenses							
225	5405	Supervision							
226	5410	Community Relations - Sundry							
227	5415	Energy Conservation							
228	5420	Community Safety Program							
229	5425	Miscellaneous Customer Service and Informational Expenses							
230	5505	Supervision							
231	5510	Demonstrating and Selling Expense							
232	5515	Advertising Expense							
233	5520	Miscellaneous Sales Expense							
234	5605	Executive Salaries and Expenses							
235	5610	Management Salaries and Expenses							
236	5615	General Administrative Salaries and Expenses							
237	5620	Office Supplies and Expenses							
238	5625	Administrative Expense Transferred Credit							
239	5630	Outside Services Employed							
240	5635	Property Insurance							
241	5640	Injuries and Damages							
242	5645	Employee Pensions and Benefits							
243	5650	Franchise Requirements							
244	5655	Regulatory Expenses							
245	5660	General Advertising Expenses							
246	5665	Miscellaneous General Expenses							
247	5670	Rent							
248	5675	Maintenance of General Plant							

	A	B	AE	AF	AG	AI	AJ	AK	AS
249	5680	Electrical Safety Authority Fees							
250	5681	IFRS Placeholder Expense Account							
251	5682	IFRS Placeholder Expense Account							
252	5683	IFRS Placeholder Expense Account							
253	5684	IFRS Placeholder Expense Account							
254	6105	Taxes Other Than Income Taxes							
255	6205	Donations							
256	6210	Life Insurance							
257	6215	Penalties							
258	6225	Other Deductions							
259									
260		OM&A Expenses							
261									
262									
263									
264									
265									
266		Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Total
267									
268		1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
269		1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270		1820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
271		1830	\$ 955	\$ 21	\$ 798	\$ -	\$ 0	\$ -	\$ -
272		1835	\$ 3,343	\$ 74	\$ 2,793	\$ -	\$ 2	\$ -	\$ -
273		1840	\$ 36	\$ 1	\$ 30	\$ -	\$ 0	\$ -	\$ -
274		1845	\$ 5,950	\$ 132	\$ 4,970	\$ -	\$ 3	\$ -	\$ -
275		1850	\$ 2,377	\$ 53	\$ 1,986	\$ -	\$ -	\$ -	\$ -
276		1855	\$ 8,754	\$ 194	\$ 7,312	\$ -	\$ -	\$ -	\$ -
277		1860	\$ -	\$ -	\$ -	\$ -	\$ 609	\$ -	\$ -
278		1815-1855	\$ 26,801	\$ 589	\$ 22,288	\$ -	\$ 406	\$ -	\$ -
279		1830 & 1835	\$ 13,599	\$ 301	\$ 11,359	\$ -	\$ 6	\$ -	\$ -
280		1840 & 1845	\$ 8,051	\$ 178	\$ 6,725	\$ -	\$ 4	\$ -	\$ -
281		BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
282		BDHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
283		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284		CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
285		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
286		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
287		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288		CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
289		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290		CWMC	\$ -	\$ -	\$ -	\$ -	\$ 447	\$ -	\$ -
291		CWMR	\$ -	\$ -	\$ -	\$ -	\$ 480	\$ -	\$ -
292		CWNB	\$ 752	\$ 206	\$ 2,507	\$ -	\$ 702	\$ -	\$ -
293		DCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
294		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
295		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
296		NFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
297		NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
298		O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301		TCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302									
303		Total	\$ 70,619	\$ 1,748	\$ 60,767	\$ -	\$ 2,659	\$ -	\$ -
304									
305									
306									
307		Grouping of OM&A (lines 168 - 240)	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Total
308									
309		1808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310		1815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

[illegible]

	A	B	C	D	E	F	G	H	I	J	L	M	N
1		2012 COST ALLOCATION											
2		Hydro Ottawa Limited											
3		EB-2011-0054											
4		September 7, 2011											
5		Sheet 07 Amortization Output Worksheet - Version 2 of Model											
6													
7													
8													
9		Categorization and Allocation of Contributed Capital											
10		Contributed Capital - 1995											
11													
12													
13													
14													
15													
16													
17	Account	Description	Contributed Capital	Demand	Customer	Total	Demand Allocation 1	2	3	4	6	7	8
18	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel
19	1805	Land	\$0	\$0	\$0	\$0							
20	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0							
21	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0							
22	1806	Land Rights	\$0	\$0	\$0	\$0							
23	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0							
24	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0							
25	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0							
26	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0							
27	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0							
28	1810	Leasehold Improvements	\$0	\$0	\$0	\$0							
29	1810-1	Leasehold Improvements >50 kV (Wholesale)	\$0	\$0	\$0	\$0							
30	1810-2	Leasehold Improvements <50 kV (Other)	\$0	\$0	\$0	\$0							
31	1815	Transformer Station Equipment - Normally Primary above 50 kV	(\$803,908)	(\$803,908)	\$0	(\$803,908)	(\$275,579)	(\$80,418)	(\$316,146)	(\$72,755)	(\$54,763)	(\$3,020)	(\$5)
32	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	(\$1,048,153)	(\$1,048,153)	\$0	(\$1,048,153)	(\$313,483)	(\$112,991)	(\$423,923)	(\$105,990)	(\$81,220)	(\$9,161)	\$0
35	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	(\$91,144)	\$0	(\$91,144)	(\$91,144)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	1830-4	Poles, Towers and Fixtures - Primary	(\$8,072,324)	(\$5,247,011)	(\$2,825,313)	(\$8,072,324)	(\$1,569,284)	(\$565,626)	(\$2,122,140)	(\$530,584)	(\$406,586)	(\$45,861)	\$0
42	1830-5	Poles, Towers and Fixtures - Secondary	(\$3,459,568)	(\$2,248,719)	(\$1,210,849)	(\$3,459,568)	(\$1,086,594)	(\$391,647)	(\$736,434)	\$0	\$0	(\$31,755)	\$0
43	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	1835-4	Overhead Conductors and Devices - Primary	(\$15,947,248)	(\$10,365,711)	(\$5,581,537)	(\$15,947,248)	(\$3,100,193)	(\$1,117,420)	(\$4,192,385)	(\$1,048,193)	(\$803,229)	(\$90,601)	\$0
46	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	1840-4	Underground Conduit - Primary	(\$23,326,235)	(\$15,162,053)	(\$8,164,182)	(\$23,326,235)	(\$4,534,691)	(\$1,634,464)	(\$6,132,254)	(\$1,533,205)	(\$1,174,892)	(\$132,524)	\$0
50	1840-5	Underground Conduit - Secondary	(\$9,527,617)	(\$6,192,951)	(\$3,334,666)	(\$9,527,617)	(\$2,992,468)	(\$1,078,592)	(\$2,028,132)	\$0	\$0	(\$87,453)	\$0
51	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	1845-4	Underground Conductors and Devices - Primary	(\$41,340,715)	(\$26,871,465)	(\$14,469,250)	(\$41,340,715)	(\$8,036,761)	(\$2,896,735)	(\$10,868,095)	(\$2,717,274)	(\$2,082,243)	(\$234,870)	\$0
54	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	1850	Line Transformers	(\$43,727,462)	(\$30,609,223)	(\$13,118,239)	(\$43,727,462)	(\$10,691,944)	(\$3,853,758)	(\$12,821,004)	(\$1,590,906)	(\$1,302,042)	(\$312,466)	\$0
56	1855	Services	(\$45,061,898)	\$0	(\$45,061,898)	(\$45,061,898)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	1860	Meters	(\$4,406,008)	\$0	(\$4,406,008)	(\$4,406,008)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	J	L	M	N
58	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Sub - Total		(\$196,812,280)	(\$98,549,194)	(\$98,263,086)	(\$196,812,280)	(\$32,600,997)	(\$11,731,652)	(\$39,640,513)	(\$7,598,908)	(\$5,904,974)	(\$947,712)	(\$5)
60	General Plant												
61	1905	Land	\$0										
62	1906	Land Rights	\$0										
63	1908	Buildings and Fixtures	(\$828,529)										
64	1910	Leasehold Improvements	\$0										
65	1915	Office Furniture and Equipment	(\$596,449)										
66	1920	Computer Equipment - Hardware	(\$4,116,072)										
67	1925	Computer Software	(\$275,059)										
68	1930	Transportation Equipment	\$0										
69	1935	Stores Equipment	\$0										
70	1940	Tools, Shop and Garage Equipment	(\$31,955)										
71	1945	Measurement and Testing Equipment	\$0										
72	1950	Power Operated Equipment	\$0										
73	1955	Communication Equipment	(\$243,061)										
74	1960	Miscellaneous Equipment	\$0										
	1970	Load Management Controls - Customer Premises	\$0										
	1975	Load Management Controls - Utility Premises	\$0										
77	1980	System Supervisory Equipment	(\$420,187)										
78	1990	Other Tangible Property	\$0										
79	2005	Property Under Capital Leases	\$0										
80	2010	Electric Plant Purchased or Sold	\$0										
81	Sub - Total		(\$6,511,312)										
82													
83	TOTAL - 1995		(\$203,323,592)	(\$98,549,194)	(\$98,263,086)	(\$196,812,280)	(\$32,600,997)	(\$11,731,652)	(\$39,640,513)	(\$7,598,908)	(\$5,904,974)	(\$947,712)	(\$5)
84													
85	Accumulated Depreciation - 2105 Capital Contribution												
86							Demand Allocation						
87							1	2	3	4	6	7	8
	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel
88	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$171,774	\$171,774	\$0	\$171,774	\$58,884	\$17,183	\$67,552	\$15,546	\$11,701	\$645	\$1
102	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$169,328	\$169,328	\$0	\$169,328	\$50,643	\$18,254	\$68,484	\$17,123	\$13,121	\$1,480	\$0
105	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$14,724	\$0	\$14,724	\$14,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	1830-4	Poles, Towers and Fixtures - Primary	\$1,087,765	\$707,047	\$380,718	\$1,087,765	\$211,465	\$76,219	\$285,963	\$71,497	\$54,788	\$6,180	\$0
113	1830-5	Poles, Towers and Fixtures - Secondary	\$466,185	\$303,020	\$163,165	\$466,185	\$146,421	\$52,775	\$99,236	\$0	\$0	\$4,279	\$0
114	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	1835-4	Overhead Conductors and Devices - Primary	\$8,480,947	\$5,512,616	\$2,968,331	\$8,480,947	\$1,648,722	\$594,258	\$2,229,563	\$557,442	\$427,167	\$48,183	\$0
116	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117													

	A	B	C	D	E	F	G	H	I	J	L	M	N
118	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	1840-4	Underground Conduit - Primary	\$4,369,370	\$2,840,091	\$1,529,280	\$4,369,370	\$849,419	\$306,161	\$1,148,667	\$287,193	\$220,076	\$24,824	\$0
121	1840-5	Underground Conduit - Secondary	\$1,784,672	\$1,160,037	\$624,635	\$1,784,672	\$560,536	\$202,037	\$379,901	\$0	\$0	\$16,381	\$0
122	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124	1845-4	Underground Conductors and Devices - Primary	\$7,138,233	\$4,639,851	\$2,498,382	\$7,138,233	\$1,387,694	\$500,174	\$1,876,576	\$469,187	\$359,537	\$40,555	\$0
125	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
126	1850	Line Transformers	\$7,655,284	\$5,358,699	\$2,296,585	\$7,655,284	\$1,871,818	\$674,670	\$2,244,549	\$278,517	\$227,946	\$54,703	\$0
127	1855	Services	\$8,850,181	\$0	\$8,850,181	\$8,850,181	\$0	\$0	\$0	\$0	\$0	\$0	\$0
128	1860	Meters	\$711,874	\$0	\$711,874	\$711,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0
129	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130	Sub - Total		\$40,900,337	\$20,862,463	\$20,037,874	\$40,900,337	\$6,785,602	\$2,441,732	\$8,400,493	\$1,696,506	\$1,314,337	\$197,230	\$1
131	General Plant												
132	1905	Land	\$0										
133	1906	Land Rights	\$0										
134	1908	Buildings and Fixtures	\$328,387										
135	1910	Leasehold Improvements	\$0										
136	1915	Office Furniture and Equipment	\$611,319										
137	1920	Computer Equipment - Hardware	\$4,115,895										
138	1925	Computer Software	\$275,059										
139	1930	Transportation Equipment	\$0										
140	1935	Stores Equipment	\$0										
141	1940	Tools, Shop and Garage Equipment	\$31,955										
142	1945	Measurement and Testing Equipment	\$0										
143	1950	Power Operated Equipment	\$0										
144	1955	Communication Equipment	\$241,307										
145	1960	Miscellaneous Equipment	\$0										
146	1970	Load Management Controls - Customer Premises	\$0										
147	1975	Load Management Controls - Utility Premises	\$0										
148	1980	System Supervisory Equipment	\$267,923										
149	1990	Other Tangible Property	\$0										
150	2005	Property Under Capital Leases	\$0										
151	2010	Electric Plant Purchased or Sold	\$0										
152	Sub - Total		\$5,871,845										
153													
154	TOTAL - 2105 CC		\$46,772,182	\$20,862,463	\$20,037,874	\$40,900,337	\$6,785,602	\$2,441,732	\$8,400,493	\$1,696,506	\$1,314,337	\$197,230	\$1
155													
156	Accumulated Depreciation - 2105 Fixed Assets Only												
157							Demand Allocation						
158							1	2	3	4	6	7	8
	Account	Description	Accumulated Depreciation	Demand	Customer	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel
159													
160	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166	1806-2	Land Rights Station <50 kV	(\$976,725)	(\$976,725)	\$0	(\$976,725)	(\$334,820)	(\$97,706)	(\$384,108)	(\$88,396)	(\$66,535)	(\$3,669)	(\$6)
167	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	1808-1	Buildings and Fixtures > 50 kV	(\$616,440)	(\$616,440)	\$0	(\$616,440)	(\$211,315)	(\$61,665)	(\$242,422)	(\$55,789)	(\$41,992)	(\$2,316)	(\$4)
169	1808-2	Buildings and Fixtures < 50 kV	(\$3,786,700)	(\$3,786,700)	\$0	(\$3,786,700)	(\$1,298,076)	(\$378,800)	(\$1,489,164)	(\$342,704)	(\$257,953)	(\$14,225)	(\$25)
170	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	1815	Transformer Station Equipment - Normally Primary above 50 kV	(\$14,741,845)	(\$14,741,845)	\$0	(\$14,741,845)	(\$5,053,484)	(\$1,474,689)	(\$5,797,401)	(\$1,334,166)	(\$1,004,226)	(\$55,379)	(\$96)
174	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	(\$30,249,199)	(\$30,249,199)	\$0	(\$30,249,199)	(\$9,046,979)	(\$3,260,854)	(\$12,234,211)	(\$3,058,835)	(\$2,343,980)	(\$264,393)	\$0
177	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	(\$2,630,365)	\$0	(\$2,630,365)	(\$2,630,365)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[illegible]

[illegible]

	A	B	C	D	E	F	G	H	I	J	L	M	N
287	1960	Miscellaneous Equipment	\$0										
288	1970	Load Management Controls - Customer Premises	\$0										
289	1975	Load Management Controls - Utility Premises	\$0										
290	1980	System Supervisory Equipment	\$0										
291	1990	Other Tangible Property	\$0										
292	2005	Property Under Capital Leases	\$0										
293	2010	Electric Plant Purchased or Sold	\$0										
294		Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0
295													
296		TOTAL - 2120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
297													
298													
299		Categorization and Allocation of Amortization Expense - Property, Plant and Equipment - 5705											
300													
301													
302													
303													
304													
305	1565	Conservation and Demand Management	\$0										
306	1805	Land	\$0										
307	1805-1	Land Station >50 kV	\$0										
308	1805-2	Land Station <50 kV	\$0										
309	1806	Land Rights	\$0										
310	1806-1	Land Rights Station >50 kV	\$0										
311	1806-2	Land Rights Station <50 kV	\$46,244	\$46,244	\$0	\$46,244	\$15,852	\$4,626	\$18,186	\$4,185	\$3,150	\$174	\$0
312	1808	Buildings and Fixtures	\$0										
313	1808-1	Buildings and Fixtures > 50 kV	\$64,589	\$64,589	\$0	\$64,589	\$22,141	\$6,461	\$25,400	\$5,845	\$4,400	\$243	\$0
314	1808-2	Buildings and Fixtures < 50 kV	\$396,760	\$396,760	\$0	\$396,760	\$136,009	\$39,690	\$156,030	\$35,908	\$27,028	\$1,490	\$3
315	1810	Leasehold Improvements	\$0										
316	1810-1	Leasehold Improvements >50 kV	\$0										
317	1810-2	Leasehold Improvements <50 kV	\$0										
318	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$1,972,512	\$1,972,512	\$0	\$1,972,512	\$676,174	\$197,319	\$775,713	\$178,516	\$134,369	\$7,410	\$13
319	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0										
320	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0										
321	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$2,201,990	\$2,201,990	\$0	\$2,201,990	\$658,575	\$237,374	\$890,589	\$222,668	\$170,630	\$19,246	\$0
322	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$191,477	\$0	\$191,477	\$191,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323	1825	Storage Battery Equipment	\$0										
324	1825-1	Storage Battery Equipment > 50 kV	\$0										
325	1825-2	Storage Battery Equipment <50 kV	\$0										
326	1830	Poles, Towers and Fixtures	\$0										
327	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0										
328	1830-4	Poles, Towers and Fixtures - Primary	\$3,065,454	\$1,992,545	\$1,072,909	\$3,065,454	\$595,934	\$214,796	\$805,880	\$201,489	\$154,400	\$17,416	\$0
329	1830-5	Poles, Towers and Fixtures - Secondary	\$1,313,766	\$853,948	\$459,818	\$1,313,766	\$412,632	\$148,727	\$279,660	\$0	\$0	\$12,059	\$0
330	1835	Overhead Conductors and Devices	\$0										
331	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0										
332	1835-4	Overhead Conductors and Devices - Primary	\$2,122,004	\$1,379,303	\$742,701	\$2,122,004	\$412,524	\$148,688	\$557,855	\$139,477	\$106,881	\$12,056	\$0
333	1835-5	Overhead Conductors and Devices - Secondary	\$0										
334	1840	Underground Conduit	\$0										
335	1840-3	Underground Conduit - Bulk Delivery	\$0										
336	1840-4	Underground Conduit - Primary	\$4,245,368	\$2,759,489	\$1,485,879	\$4,245,368	\$825,312	\$297,472	\$1,116,068	\$279,043	\$213,830	\$24,119	\$0
337	1840-5	Underground Conduit - Secondary	\$1,734,023	\$1,127,115	\$606,908	\$1,734,023	\$544,628	\$196,303	\$369,119	\$0	\$0	\$15,916	\$0
338	1845	Underground Conductors and Devices	\$0										
339	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0										
340	1845-4	Underground Conductors and Devices - Primary	\$3,719,004	\$2,417,353	\$1,301,651	\$3,719,004	\$722,986	\$260,590	\$977,692	\$244,446	\$187,318	\$21,129	\$0
341	1845-5	Underground Conductors and Devices - Secondary	\$0										
342	1850	Line Transformers	\$3,458,820	\$2,421,174	\$1,037,646	\$3,458,820	\$845,727	\$304,830	\$1,014,135	\$125,840	\$102,991	\$24,716	\$0
343	1855	Services	\$2,820,963	\$0	\$2,820,963	\$2,820,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	J	L	M	N
344	1860	Meters	\$6,843,785	\$0	\$6,843,785	\$6,843,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0
345	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
346		Sub - Total	\$34,196,759	\$17,633,021	\$16,563,738	\$34,196,759	\$5,868,495	\$2,056,876	\$6,986,329	\$1,437,416	\$1,104,997	\$155,974	\$16
347													
348		General Plant											
349	1905	Land	\$0										
350	1906	Land Rights	\$824										
351	1908	Buildings and Fixtures	\$960,361										
352	1910	Leasehold Improvements	\$0										
353	1915	Office Furniture and Equipment	\$274,544										
354	1920	Computer Equipment - Hardware	\$1,167,856										
355	1925	Computer Software	\$6,917,757										
356	1930	Transportation Equipment	\$1,960,167										
357	1935	Stores Equipment	\$16,739										
358	1940	Tools, Shop and Garage Equipment	\$688,353										
359	1945	Measurement and Testing Equipment	\$37,133										
360	1950	Power Operated Equipment	\$0										
361	1955	Communication Equipment	\$195,978										
362	1960	Miscellaneous Equipment	\$33,584										
	1970	Load Management Controls - Customer Premises											
363			\$108,488										
	1975	Load Management Controls - Utility Premises											
364			\$7,208										
365	1980	System Supervisory Equipment	\$849,867										
366	1990	Other Tangible Property	\$0										
367	2005	Property Under Capital Leases	\$0										
368	2010	Electric Plant Purchased or Sold	\$0										
369		Sub - Total	\$13,218,859				\$0	\$0	\$0	\$0	\$0	\$0	\$0
370													
371		TOTAL - 5705	\$47,415,618	\$17,633,021	\$16,563,738	\$34,196,759	\$5,868,495	\$2,056,876	\$6,986,329	\$1,437,416	\$1,104,997	\$155,974	\$16
372													
373		Categorization and Allocation of Amortization of Limited Term Electric Plant - 5710											
374													
375													
376							Demand Allocation						
377							1	2	3	4	6	7	8
	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel
378	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
380	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
383	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
384	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
386	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
387	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
388	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392													
	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
393													
	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394													
	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
395													
	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396													
397	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
399	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401													
402	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
403	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
404	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
405													


A	B		C	D	E	F	G	H	I	J	L	M	N
406	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
409	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
410	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
411	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
412	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
414	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
415	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
416	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
417	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
419	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
420	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
421	General Plant												
422	1905	Land	\$0										
423	1906	Land Rights	\$0										
424	1908	Buildings and Fixtures	\$0										
425	1910	Leasehold Improvements	\$0										
426	1915	Office Furniture and Equipment	\$0										
427	1920	Computer Equipment - Hardware	\$0										
428	1925	Computer Software	\$0										
429	1930	Transportation Equipment	\$0										
430	1935	Stores Equipment	\$0										
431	1940	Tools, Shop and Garage Equipment	\$0										
432	1945	Measurement and Testing Equipment	\$0										
433	1950	Power Operated Equipment	\$0										
434	1955	Communication Equipment	\$0										
435	1960	Miscellaneous Equipment	\$0										
436	1970	Load Management Controls - Customer Premises	\$0										
437	1975	Load Management Controls - Utility Premises	\$0										
438	1980	System Supervisory Equipment	\$0										
439	1990	Other Tangible Property	\$0										
440	2005	Property Under Capital Leases	\$0										
441	2010	Electric Plant Purchased or Sold	\$0										
442	Sub - Total		\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0
443													
444	TOTAL - 5710		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
445													
446													
447	Categorization and Allocation of Accumulated Amortization of Electric Utility Plant - Intangibles - 5715												
448													
449													
450							Demand Allocation						
451							1	2	3	4	6	7	8
	Account	Description	Depreciation	Demand	Customer	Total	Residential	GS <50	GS \$0 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel
452	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
454	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
455	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
457	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
458	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
459	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
460	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
463	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
465	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
467	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	C	D	E	F	G	H	I	J	L	M	N
468	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
469	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
470	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
473	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
474	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
475	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
476	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
477	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
478	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
479	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
480	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
481	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
482	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
483	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
484	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
485	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
486	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
487	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
488	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
489	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
490	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
491	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
493	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
494		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
495		General Plant											
496	1905	Land	\$0										
497	1906	Land Rights	\$0										
498	1908	Buildings and Fixtures	\$0										
499	1910	Leasehold Improvements	\$0										
500	1915	Office Furniture and Equipment	\$0										
501	1920	Computer Equipment - Hardware	\$0										
502	1925	Computer Software	\$0										
503	1930	Transportation Equipment	\$0										
504	1935	Stores Equipment	\$0										
505	1940	Tools, Shop and Garage Equipment	\$0										
506	1945	Measurement and Testing Equipment	\$0										
507	1950	Power Operated Equipment	\$0										
508	1955	Communication Equipment	\$0										
509	1960	Miscellaneous Equipment	\$0										
510	1970	Load Management Controls - Customer Premises	\$0										
511	1975	Load Management Controls - Utility Premises	\$0										
512	1980	System Supervisory Equipment	\$0										
513	1990	Other Tangible Property	\$0										
514	2005	Property Under Capital Leases	\$0										
515	2010	Electric Plant Purchased or Sold	\$0										
516		Sub - Total	\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0
517													
518		TOTAL - 5715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
519													
520													

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	A	B	C	D	E	F	G	H	I	J	L	M	N
581	1950	Power Operated Equipment	\$0										
582	1955	Communication Equipment	\$0										
583	1960	Miscellaneous Equipment	\$0										
	1970	Load Management Controls - Customer Premises	\$0										
584													
	1975	Load Management Controls - Utility Premises	\$0										
585			\$0										
586	1980	System Supervisory Equipment	\$0										
587	1990	Other Tangible Property	\$0										
588	2005	Property Under Capital Leases	\$0										
589	2010	Electric Plant Purchased or Sold	\$0										
590	Sub - Total		\$0				\$0	\$0	\$0	\$0	\$0	\$0	\$0
591													
592	TOTAL - 5720		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
593													
594							Demand Allocation						
595							1	2	3	4	6	7	8
	Account	Description		Demand	Customer	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel
596													
597	1565	Conservation and Demand Management	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
598	1805	Land					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
599	1805-1	Land Station >50 kV	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
600	1805-2	Land Station <50 kV	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
601	1806	Land Rights					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
602	1806-1	Land Rights Station >50 kV	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
603	1806-2	Land Rights Station <50 kV	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
604	1808	Buildings and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
605	1808-1	Buildings and Fixtures > 50 kV	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
606	1808-2	Buildings and Fixtures < 50 KV	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
607	1810	Leasehold Improvements					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
608	1810-1	Leasehold Improvements >50 kV	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
609	1810-2	Leasehold Improvements <50 kV	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
	1815	Transformer Station Equipment - Normally Primary above 50 kV	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
610		Distribution Station Equipment - Normally Primary below 50 kV					34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
611	1820	Distribution Station Equipment - Normally Primary below 50 kV					34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
612	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
613	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	100%	100%	0%	100%	29.91%	10.78%	40.44%	10.11%	7.75%	0.87%	0.00%
614	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
615	1825	Storage Battery Equipment					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
616	1825-1	Storage Battery Equipment > 50 kV	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
617	1825-2	Storage Battery Equipment <50 kV	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
618	1830	Poles, Towers and Fixtures					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
620	1830-4	Poles, Towers and Fixtures - Primary	100%	65%	35%	100%	29.91%	10.78%	40.44%	10.11%	7.75%	0.87%	0.00%
621	1830-5	Poles, Towers and Fixtures - Secondary	100%	65%	35%	100%	48.32%	17.42%	32.75%	0.00%	0.00%	1.41%	0.00%
622	1835	Overhead Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
623		Overhead Conductors and Devices - Primary					29.91%	10.78%	40.44%	10.11%	7.75%	0.87%	0.00%
624	1835-4	Overhead Conductors and Devices - Secondary	100%	65%	35%	100%	48.32%	17.42%	32.75%	0.00%	0.00%	1.41%	0.00%
625	1835-5	Underground Conduit					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
626	1840	Underground Conduit - Bulk Delivery	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
627	1840-3	Underground Conduit - Primary	100%	65%	35%	100%	29.91%	10.78%	40.44%	10.11%	7.75%	0.87%	0.00%
628	1840-4	Underground Conduit - Secondary	100%	65%	35%	100%	48.32%	17.42%	32.75%	0.00%	0.00%	1.41%	0.00%
629	1840-5	Underground Conductors and Devices					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
630	1845	Underground Conductors and Devices - Bulk Delivery	100%	100%	0%	100%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%
631	1845-3	Underground Conductors and Devices - Primary					29.91%	10.78%	40.44%	10.11%	7.75%	0.87%	0.00%
632	1845-4	Underground Conductors and Devices - Secondary	100%	65%	35%	100%	48.32%	17.42%	32.75%	0.00%	0.00%	1.41%	0.00%
633	1850	Line Transformers	100%	70%	30%	100%	34.93%	12.59%	41.89%	5.20%	4.25%	1.02%	0.00%
634	1855	Services	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
635	1860	Meters	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
636	1880	IFRS Placeholder Expense Account	100%	0%	100%	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
637													

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	A	B	O	Q	R	S	AA	AB	AC	AD	AE	AG	AH
1		2012 COST ALLOCATI											
2		Hydro Ottawa Limit											
3		EB-2011-0054											
4		September 7, 2011											
5		Sheet 07 Amortizat											
6													
7													
8													
9	Categorization and Allocation of Contribute												
10	Contributed Capital - 1995												
11													
12													
13													
14													
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16													
17													
18													
19													
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A	B		O	Q	R	S	AA	AB	AC	AD	AE	AG	AH	
58	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59	Sub - Total		(\$69,270)	\$0	(\$55,162)	\$0	(\$98,549,194)	(\$84,563,452)	(\$10,616,695)	(\$995,755)	(\$73,741)	(\$19,681)	(\$1,072,024)	
60	General Plant													
61	1905	Land												
62	1906	Land Rights												
63	1908	Buildings and Fixtures												
64	1910	Leasehold Improvements												
65	1915	Office Furniture and Equipment												
66	1920	Computer Equipment - Hardware												
67	1925	Computer Software												
68	1930	Transportation Equipment												
69	1935	Stores Equipment												
70	1940	Tools, Shop and Garage Equipment												
71	1945	Measurement and Testing Equipment												
72	1950	Power Operated Equipment												
73	1955	Communication Equipment												
74	1960	Miscellaneous Equipment												
	1970	Load Management Controls - Customer Premises												
75														
	1975	Load Management Controls - Utility Premises												
76														
77	1980	System Supervisory Equipment												
78	1990	Other Tangible Property												
79	2005	Property Under Capital Leases												
80	2010	Electric Plant Purchased or Sold												
81	Sub - Total													
82														
83	TOTAL - 1995		(\$69,270)	\$0	(\$55,162)	\$0	(\$98,549,194)	(\$84,563,452)	(\$10,616,695)	(\$995,755)	(\$73,741)	(\$19,681)	(\$1,072,024)	
84														
85	Accumulated Depreciation - 2105 Capital Cc													
86								Customer Allocation						
87														
			9	11	12	13	Sub -total	1	2	3	4	6	7	
	Account	Description	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	
88	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
89	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
90	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
91	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
92	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
93	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
94	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
95	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
96	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
97	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
98	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
99	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
100	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
101	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$248	\$0	\$13	\$0	\$171,774	\$0	\$0	\$0	\$0	\$0	\$0	
102		Distribution Station Equipment - Normally Primary below 50 kV	\$0											

	A	B	O	Q	R	S	AA	AB	AC	AD	AE	AG	AH
118	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120	1840-4	Underground Conduit - Primary	\$1,790	\$0	\$1,961	\$0	\$2,840,091	\$1,364,561	\$114,819	\$16,094	\$325	\$58	\$17,988
121	1840-5	Underground Conduit - Secondary	\$1,181	\$0	\$0	\$0	\$1,160,037	\$563,430	\$47,409	\$0	\$0	\$0	\$7,427
122	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124	1845-4	Underground Conductors and Devices - Primary	\$2,924	\$0	\$3,204	\$0	\$4,639,851	\$2,229,281	\$187,580	\$26,293	\$532	\$95	\$29,388
125	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
126	1850	Line Transformers	\$3,944	\$0	\$2,552	\$0	\$5,358,699	\$2,049,748	\$172,473	\$24,175	\$0	\$0	\$27,021
127	1855	Services	\$0	\$0	\$0	\$0	\$0	\$7,419,840	\$1,248,663	\$0	\$0	\$0	\$97,813
128	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$525,444	\$95,198	\$79,984	\$9,255	\$1,709	\$0
129	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130	Sub - Total		\$14,421	\$0	\$12,141	\$0	\$20,862,463	\$17,292,142	\$2,131,436	\$187,599	\$12,417	\$3,270	\$221,050
131	General Plant												
132	1905	Land											
133	1906	Land Rights											
134	1908	Buildings and Fixtures											
135	1910	Leasehold Improvements											
136	1915	Office Furniture and Equipment											
137	1920	Computer Equipment - Hardware											
138	1925	Computer Software											
139	1930	Transportation Equipment											
140	1935	Stores Equipment											
141	1940	Tools, Shop and Garage Equipment											
142	1945	Measurement and Testing Equipment											
143	1950	Power Operated Equipment											
144	1955	Communication Equipment											
145	1960	Miscellaneous Equipment											
146	1970	Load Management Controls - Customer Premises											
147	1975	Load Management Controls - Utility Premises											
148	1980	System Supervisory Equipment											
149	1990	Other Tangible Property											
150	2005	Property Under Capital Leases											
151	2010	Electric Plant Purchased or Sold											
152	Sub - Total												
153													
154	TOTAL - 2105 CC		\$14,421	\$0	\$12,141	\$0	\$20,862,463	\$17,292,142	\$2,131,436	\$187,599	\$12,417	\$3,270	\$221,050
155													
156	Accumulated Depreciation - 2105 Fixed Ass												
157													
158							Customer Allocation						
			9	11	12	13	Sub -total	1	2	3	4	6	7
	Account	Description	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light
159	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166	1806-2	Land Rights Station <50 kV	(\$1,409)	\$0	(\$75)	\$0	(\$976,725)	\$0	\$0	\$0	\$0	\$0	\$0
167	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	1808-1	Buildings and Fixtures > 50 kV	(\$889)	\$0	(\$47)	\$0	(\$616,440)	\$0	\$0	\$0	\$0	\$0	\$0
169	1808-2	Buildings and Fixtures < 50 KV	(\$5,464)	\$0	(\$291)	\$0	(\$3,786,700)	\$0	\$0	\$0	\$0	\$0	\$0
170	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	1815	Transformer Station Equipment - Normally Primary above 50 kV	(\$21,270)	\$0	(\$1,135)	\$0	(\$14,741,845)	\$0	\$0	\$0	\$0	\$0	\$0
174	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	(\$19,062)	\$0	(\$20,885)	\$0	(\$30,249,199)	\$0	\$0	\$0	\$0	\$0	\$0
177	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	(\$774,680)	(\$261,344)	(\$1,037,622)	(\$284,417)	(\$228,670)	(\$13,996)
178	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[illegible]

A	B		O	Q	R	S	AA	AB	AC	AD	AE	AG	AH
227	Accumulated Depreciation - 2120												
228								Customer Allocation					
229			9	11	12	13	Sub-total	1	2	3	4	6	7
	Account	Description	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub-total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light
230													
231	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
232	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
237	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
238	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
239	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
241	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
242	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
243	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
244	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
245	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
246	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
247	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
248	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
249	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
250	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
253	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
258	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
261	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
262	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
263	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
264	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
265	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
266	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
267	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
268	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
269	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
273	General Plant												
274	1905	Land											
275	1906	Land Rights											
276	1908	Buildings and Fixtures											
277	1910	Leasehold Improvements											
278	1915	Office Furniture and Equipment											
279	1920	Computer Equipment - Hardware											
280	1925	Computer Software											
281	1930	Transportation Equipment											
282	1935	Stores Equipment											
283	1940	Tools, Shop and Garage Equipment											
284	1945	Measurement and Testing Equipment											
285	1950	Power Operated Equipment											
286	1955	Communication Equipment											

	A	B	O	Q	R	S	AA	AB	AC	AD	AE	AG	AH
287	1960	Miscellaneous Equipment											
288	1970	Load Management Controls - Customer Premises											
289	1975	Load Management Controls - Utility Premises											
290	1980	System Supervisory Equipment											
291	1990	Other Tangible Property											
292	2005	Property Under Capital Leases											
293	2010	Electric Plant Purchased or Sold											
294		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
295													
296		TOTAL - 2120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
297													
298													
299		Categorization and Allocation of Amortization											
300													
301													
302													
303													
304													
305	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
307	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
308	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
309	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311	1806-2	Land Rights Station <50 kV	\$67	\$0	\$4	\$0	\$46,244	\$0	\$0	\$0	\$0	\$0	\$0
312	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313	1808-1	Buildings and Fixtures > 50 kV	\$93	\$0	\$5	\$0	\$64,589	\$0	\$0	\$0	\$0	\$0	\$0
314	1808-2	Buildings and Fixtures < 50 kV	\$572	\$0	\$31	\$0	\$396,760	\$0	\$0	\$0	\$0	\$0	\$0
315	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
317	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
318	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$2,846	\$0	\$152	\$0	\$1,972,512	\$0	\$0	\$0	\$0	\$0	\$0
319	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
320	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$1,388	\$0	\$1,520	\$0	\$2,201,990	\$0	\$0	\$0	\$0	\$0	\$0
322	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$56,393	\$19,025	\$75,534	\$20,704	\$16,646	\$1,019
323	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
324	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
326	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
327	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
328	1830-4	Poles, Towers and Fixtures - Primary	\$1,256	\$0	\$1,376	\$0	\$1,992,545	\$957,346	\$80,554	\$11,291	\$228	\$41	\$12,620
329	1830-5	Poles, Towers and Fixtures - Secondary	\$869	\$0	\$0	\$0	\$853,948	\$414,763	\$34,900	\$0	\$0	\$0	\$5,468
330	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
332	1835-4	Overhead Conductors and Devices - Primary	\$869	\$0	\$952	\$0	\$1,379,303	\$662,705	\$55,762	\$7,816	\$158	\$28	\$8,736
333	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
334	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
335	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
336	1840-4	Underground Conduit - Primary	\$1,739	\$0	\$1,905	\$0	\$2,759,489	\$1,325,835	\$111,560	\$15,637	\$316	\$57	\$17,478
337	1840-5	Underground Conduit - Secondary	\$1,148	\$0	\$0	\$0	\$1,127,115	\$547,440	\$46,064	\$0	\$0	\$0	\$7,217
338	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
339	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340	1845-4	Underground Conductors and Devices - Primary	\$1,523	\$0	\$1,669	\$0	\$2,417,353	\$1,161,451	\$97,729	\$13,698	\$277	\$50	\$15,311
341	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342	1850	Line Transformers	\$1,782	\$0	\$1,153	\$0	\$2,421,174	\$926,120	\$77,927	\$10,923	\$0	\$0	\$12,209
343	1855	Services	\$0	\$0	\$0	\$0	\$0	\$2,365,047	\$398,007	\$0	\$0	\$0	\$31,177


A	B		O	Q	R	S	AA	AB	AC	AD	AE	AG	AH
344	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$5,051,491	\$915,210	\$768,950	\$88,971	\$16,425	\$0
345	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
346	Sub - Total		\$14,152	\$0	\$8,767	\$0	\$17,633,021	\$13,468,591	\$1,836,737	\$903,849	\$110,655	\$33,247	\$111,234
347													
348	General Plant												
349	1905	Land											
350	1906	Land Rights											
351	1908	Buildings and Fixtures											
352	1910	Leasehold Improvements											
353	1915	Office Furniture and Equipment											
354	1920	Computer Equipment - Hardware											
355	1925	Computer Software											
356	1930	Transportation Equipment											
357	1935	Stores Equipment											
358	1940	Tools, Shop and Garage Equipment											
359	1945	Measurement and Testing Equipment											
360	1950	Power Operated Equipment											
361	1955	Communication Equipment											
362	1960	Miscellaneous Equipment											
	1970	Load Management Controls - Customer Premises											
363													
	1975	Load Management Controls - Utility Premises											
364													
365	1980	System Supervisory Equipment											
366	1990	Other Tangible Property											
367	2005	Property Under Capital Leases											
368	2010	Electric Plant Purchased or Sold											
369	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370													
371	TOTAL - 5705		\$14,152	\$0	\$8,767	\$0	\$17,633,021	\$13,468,591	\$1,836,737	\$903,849	\$110,655	\$33,247	\$111,234
372													
373	Categorization and Allocation of Amortizati												
374													
375													
376													
377	9111213Sub-total						Customer Allocation123467						
	Account	Description	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub-total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light
378	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
380	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
383	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
384	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
386	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
387	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
388	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
391	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
393	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
395	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
399	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
400	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401													
402	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
403	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
404	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
405													

	A	B	O	Q	R	S	AA	AB	AC	AD	AE	AG	AH
406	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
409	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
410	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
411	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
412	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
413	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
414	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
415	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
416	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
417	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
419	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
420	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
421	General Plant												
422	1905	Land											
423	1906	Land Rights											
424	1908	Buildings and Fixtures											
425	1910	Leasehold Improvements											
426	1915	Office Furniture and Equipment											
427	1920	Computer Equipment - Hardware											
428	1925	Computer Software											
429	1930	Transportation Equipment											
430	1935	Stores Equipment											
431	1940	Tools, Shop and Garage Equipment											
432	1945	Measurement and Testing Equipment											
433	1950	Power Operated Equipment											
434	1955	Communication Equipment											
435	1960	Miscellaneous Equipment											
436	1970	Load Management Controls - Customer Premises											
437	1975	Load Management Controls - Utility Premises											
438	1980	System Supervisory Equipment											
439	1990	Other Tangible Property											
440	2005	Property Under Capital Leases											
441	2010	Electric Plant Purchased or Sold											
442	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
443													
444	TOTAL - 5710		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
445													
446													
447	Categorization and Allocation of Accumulat												
448													
449													
450							Customer Allocation						
451							1	2	3	4	6	7	
452	Account	Description	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light
453	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
454	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
455	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
457	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
458	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
459	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
460	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
463	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
465	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
467	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	O	Q	R	S	AA	AB	AC	AD	AE	AG	AH
521	Categorization and Allocation of Accum. Al												
522													
523													
524								Customer Allocation					
525													
			9	11	12	13	Sub-total	1	2	3	4	6	7
	Account	Description	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub-total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light
526													
527	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
528	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
529	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
530	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
531	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
532	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
533	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
534	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
535	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
536	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
539	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
541	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
543	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
544	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
545	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
546	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
547	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
549	1830-3	Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
550	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
551	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
552	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
553	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
554	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
556	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
558	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
559	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
560	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
561	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
562	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
564	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
566	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
567	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	General Plant												
570	1905	Land											
571	1906	Land Rights											
572	1908	Buildings and Fixtures											
573	1910	Leasehold Improvements											
574	1915	Office Furniture and Equipment											
575	1920	Computer Equipment - Hardware											
576	1925	Computer Software											
577	1930	Transportation Equipment											
578	1935	Stores Equipment											
579	1940	Tools, Shop and Garage Equipment											
580	1945	Measurement and Testing Equipment											

	A	B	O	Q	R	S	AA	AB	AC	AD	AE	AG	AH
581	1950	Power Operated Equipment											
582	1955	Communication Equipment											
583	1960	Miscellaneous Equipment											
584	1970	Load Management Controls - Customer Premises											
585	1975	Load Management Controls - Utility Premises											
586	1980	System Supervisory Equipment											
587	1990	Other Tangible Property											
588	2005	Property Under Capital Leases											
589	2010	Electric Plant Purchased or Sold											
590	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
591													
592	TOTAL - 5720		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
593													
594	Customer Allocation												
595			9	11	12	13	Sub-total	1	2	3	4	6	7
596	Account	Description	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub-total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light
597	1565	Conservation and Demand Management	0.00%	0.00%	0.00%	0.00%	0.00%	61.06%	11.76%	20.22%	3.62%	2.56%	0.54%
598	1805	Land	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
599	1805-1	Land Station >50 kV	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
600	1805-2	Land Station <50 kV	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
601	1806	Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
602	1806-1	Land Rights Station >50 kV	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
603	1806-2	Land Rights Station <50 kV	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
604	1808	Buildings and Fixtures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
605	1808-1	Buildings and Fixtures > 50 kV	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
606	1808-2	Buildings and Fixtures < 50 kV	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
607	1810	Leasehold Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
608	1810-1	Leasehold Improvements >50 kV	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
609	1810-2	Leasehold Improvements <50 kV	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
610	1815	Transformer Station Equipment - Normally Primary above 50 kV	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
611	1820	Distribution Station Equipment - Normally Primary below 50 kV	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
612	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
613	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	0.06%	0.00%	0.07%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
614	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	0.00%	0.00%	0.00%	0.00%	0.00%	29.45%	9.94%	39.45%	10.81%	8.69%	0.53%
615	1825	Storage Battery Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
616	1825-1	Storage Battery Equipment > 50 kV	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
617	1825-2	Storage Battery Equipment <50 kV	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
618	1830	Poles, Towers and Fixtures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
619	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
620	1830-4	Poles, Towers and Fixtures - Primary	0.06%	0.00%	0.07%	0.00%	100.00%	89.23%	7.51%	1.05%	0.02%	0.00%	1.18%
621	1830-5	Poles, Towers and Fixtures - Secondary	0.10%	0.00%	0.00%	0.00%	100.00%	90.20%	7.59%	0.00%	0.00%	0.00%	1.19%
622	1835	Overhead Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
623	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
624	1835-4	Overhead Conductors and Devices - Primary	0.06%	0.00%	0.07%	0.00%	100.00%	89.23%	7.51%	1.05%	0.02%	0.00%	1.18%
625	1835-5	Overhead Conductors and Devices - Secondary	0.10%	0.00%	0.00%	0.00%	100.00%	90.20%	7.59%	0.00%	0.00%	0.00%	1.19%
626	1840	Underground Conduit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
627	1840-3	Underground Conduit - Bulk Delivery	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
628	1840-4	Underground Conduit - Primary	0.06%	0.00%	0.07%	0.00%	100.00%	89.23%	7.51%	1.05%	0.02%	0.00%	1.18%
629	1840-5	Underground Conduit - Secondary	0.10%	0.00%	0.00%	0.00%	100.00%	90.20%	7.59%	0.00%	0.00%	0.00%	1.19%
630	1845	Underground Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
631	1845-3	Underground Conductors and Devices - Bulk Delivery	0.14%	0.00%	0.01%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
632	1845-4	Underground Conductors and Devices - Primary	0.06%	0.00%	0.07%	0.00%	100.00%	89.23%	7.51%	1.05%	0.02%	0.00%	1.18%
633	1845-5	Underground Conductors and Devices - Secondary	0.10%	0.00%	0.00%	0.00%	100.00%	90.20%	7.59%	0.00%	0.00%	0.00%	1.19%
634	1850	Line Transformers	0.07%	0.00%	0.05%	0.00%	100.00%	89.25%	7.51%	1.05%	0.00%	0.00%	1.18%
635	1855	Services	0.00%	0.00%	0.00%	0.00%	0.00%	83.84%	14.11%	0.00%	0.00%	0.00%	1.11%
636	1860	Meters	0.00%	0.00%	0.00%	0.00%	0.00%	73.81%	13.37%	11.24%	1.30%	0.24%	0.00%
637	1880	IFRS Placeholder Expense Account	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

[illegible]

	A	B	AI	AJ	AL	AM	AN	AV	AW	AX	AY	AZ	BB					
1		2012 COST ALLOCATI																
2		Hydro Ottawa Limit																
3		EB-2011-0054																
4		September 7, 2011																
5		Sheet 07 Amortizat																
6																		
7																		
8																		
9	Categorization and Allocation of Contribute																	
10	Contributed Capital - 1995																	
11																		
12																		
13																		
14																		
15																		
16																		
17									A & G Allocation									
18									1		2		3		4		6	
19	Account	Description	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use					
20	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0										
21	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0										
22	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0										
23	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0										
24	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0										
25	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0										
26	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0										
27	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0										
28	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0										
29	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0										
30	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0										
31	1810-1	Leasehold Improvements >50 kV (Wholesale)	\$0	\$0	\$0	\$0	\$0	\$0										
32	1810-2	Leasehold Improvements <50 kV (Other)	\$0	\$0	\$0	\$0	\$0	\$0										
33	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0										
34	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0										
35	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0										
36	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0										
37	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	(\$1)	(\$205)	\$0	(\$821)	\$0	(\$91,144)										
38	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0										
39	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0										
40	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0										
41	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0										
42	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0										
43	1830-4	Poles, Towers and Fixtures - Primary	(\$736)	(\$27,759)	\$0	(\$18)	\$0	(\$2,825,313)										
44	1830-5	Poles, Towers and Fixtures - Secondary	(\$319)	(\$12,026)	\$0	\$0	\$0	(\$1,210,849)										
45	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0										
46	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0										
47	1835-4	Overhead Conductors and Devices - Primary	(\$1,454)	(\$54,839)	\$0	(\$35)	\$0	(\$5,581,537)										
48	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0										
49	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0										
50	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0										
51	1840-4	Underground Conduit - Primary	(\$2,127)	(\$80,213)	\$0	(\$52)	\$0	(\$8,164,182)										
52	1840-5	Underground Conduit - Secondary	(\$878)	(\$33,120)	\$0	\$0	\$0	(\$3,334,666)										
53	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0										
54	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0										
55	1845-4	Underground Conductors and Devices - Primary	(\$3,769)	(\$142,160)	\$0	(\$92)	\$0	(\$14,469,250)										
56	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0										
57	1850	Line Transformers	(\$3,418)	(\$128,920)	\$0	\$0	\$0	(\$13,118,239)										
58	1855	Services	(\$11,028)	(\$415,986)	\$0	\$0	\$0	(\$45,061,898)										
59	1860	Meters	\$0	\$0	\$0	(\$1,762)	\$0	(\$4,406,008)										

	A	B	AI	AJ	AL	AM	AN	AV	AW	AX	AY	AZ	BB
58	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0					
59		Sub - Total	(\$23,729)	(\$895,228)	\$0	(\$2,781)	\$0	(\$98,263,086)					
60		General Plant											
61	1905	Land							\$0	\$0	\$0	\$0	\$0
62	1906	Land Rights							\$0	\$0	\$0	\$0	\$0
63	1908	Buildings and Fixtures							(\$441,264)	(\$91,664)	(\$208,802)	(\$43,453)	(\$32,881)
64	1910	Leasehold Improvements							\$0	\$0	\$0	\$0	\$0
65	1915	Office Furniture and Equipment							(\$317,661)	(\$65,988)	(\$150,314)	(\$31,282)	(\$23,671)
66	1920	Computer Equipment - Hardware							(\$2,192,169)	(\$455,382)	(\$1,037,314)	(\$215,873)	(\$163,352)
67	1925	Computer Software							(\$146,493)	(\$30,431)	(\$69,319)	(\$14,426)	(\$10,916)
68	1930	Transportation Equipment							\$0	\$0	\$0	\$0	\$0
69	1935	Stores Equipment							\$0	\$0	\$0	\$0	\$0
70	1940	Tools, Shop and Garage Equipment							(\$17,019)	(\$3,535)	(\$8,053)	(\$1,676)	(\$1,268)
71	1945	Measurement and Testing Equipment							\$0	\$0	\$0	\$0	\$0
72	1950	Power Operated Equipment							\$0	\$0	\$0	\$0	\$0
73	1955	Communication Equipment							(\$129,451)	(\$26,891)	(\$61,255)	(\$12,748)	(\$9,646)
74	1960	Miscellaneous Equipment							\$0	\$0	\$0	\$0	\$0
	1970	Load Management Controls - Customer Premises							\$0	\$0	\$0	\$0	\$0
75													
	1975	Load Management Controls - Utility Premises							\$0	\$0	\$0	\$0	\$0
76													
77	1980	System Supervisory Equipment							(\$223,786)	(\$46,487)	(\$105,894)	(\$22,037)	(\$16,676)
78	1990	Other Tangible Property							\$0	\$0	\$0	\$0	\$0
79	2005	Property Under Capital Leases							\$0	\$0	\$0	\$0	\$0
80	2010	Electric Plant Purchased or Sold							\$0	\$0	\$0	\$0	\$0
81		Sub - Total							(\$3,467,845)	(\$720,380)	(\$1,640,952)	(\$341,495)	(\$258,410)
82													
83		TOTAL - 1995	(\$23,729)	(\$895,228)	\$0	(\$2,781)	\$0	(\$98,263,086)	(\$3,467,845)	(\$720,380)	(\$1,640,952)	(\$341,495)	(\$258,410)
84													
85		Accumulated Depreciation - 2105 Capital Cc											
86									A & G Allocation				
87			8	9	11	12	13	Sub -total	1	2	3	4	6
	Account	Description	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use
88													
89	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0					
90	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0					
91	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
92	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
93	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0					
94	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
95	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
96	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
97	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
98	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
99	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0					
100	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
101	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
102													
103	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
104	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0					
105	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0					
	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$33	\$0	\$133	\$0	\$14,724					
106	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0					
108	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
109	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
110	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
111													
112	1830-4	Poles, Towers and Fixtures - Primary	\$99	\$3,741	\$0	\$2	\$0	\$380,718					
113	1830-5	Poles, Towers and Fixtures - Secondary	\$43	\$1,621	\$0	\$0	\$0	\$163,165					
114	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0					
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
115													
	1835-4	Overhead Conductors and Devices - Primary	\$773	\$29,164	\$0	\$19	\$0	\$2,968,331					
116													
	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
117													

	A	B	AI	AJ	AL	AM	AN	AV	AW	AX	AY	AZ	BB
118	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0					
119	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
120	1840-4	Underground Conduit - Primary	\$398	\$15,025	\$0	\$10	\$0	\$1,529,280					
121	1840-5	Underground Conduit - Secondary	\$164	\$6,204	\$0	\$0	\$0	\$624,635					
122	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0					
123	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
124	1845-4	Underground Conductors and Devices - Primary	\$651	\$24,547	\$0	\$16	\$0	\$2,498,382					
125	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
126	1850	Line Transformers	\$598	\$22,570	\$0	\$0	\$0	\$2,296,585					
127	1855	Services	\$2,166	\$81,700	\$0	\$0	\$0	\$8,850,181					
128	1860	Meters	\$0	\$0	\$0	\$285	\$0	\$711,874					
129	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0					
130	Sub - Total		\$4,893	\$184,603	\$0	\$464	\$0	\$20,037,874					
131	General Plant												
132	1905	Land							\$0	\$0	\$0	\$0	\$0
133	1906	Land Rights							\$0	\$0	\$0	\$0	\$0
134	1908	Buildings and Fixtures							\$174,895	\$36,331	\$82,759	\$17,223	\$13,032
135	1910	Leasehold Improvements							\$0	\$0	\$0	\$0	\$0
136	1915	Office Furniture and Equipment							\$325,581	\$67,633	\$154,062	\$32,062	\$24,261
137	1920	Computer Equipment - Hardware							\$2,192,075	\$455,363	\$1,037,270	\$215,864	\$163,345
138	1925	Computer Software							\$146,493	\$30,431	\$69,319	\$14,426	\$10,916
139	1930	Transportation Equipment							\$0	\$0	\$0	\$0	\$0
140	1935	Stores Equipment							\$0	\$0	\$0	\$0	\$0
141	1940	Tools, Shop and Garage Equipment							\$17,019	\$3,535	\$8,053	\$1,676	\$1,268
142	1945	Measurement and Testing Equipment							\$0	\$0	\$0	\$0	\$0
143	1950	Power Operated Equipment							\$0	\$0	\$0	\$0	\$0
144	1955	Communication Equipment							\$128,517	\$26,697	\$60,813	\$12,656	\$9,577
145	1960	Miscellaneous Equipment							\$0	\$0	\$0	\$0	\$0
146	1970	Load Management Controls - Customer Premises							\$0	\$0	\$0	\$0	\$0
147	1975	Load Management Controls - Utility Premises							\$0	\$0	\$0	\$0	\$0
148	1980	System Supervisory Equipment							\$142,693	\$29,642	\$67,521	\$14,052	\$10,633
149	1990	Other Tangible Property							\$0	\$0	\$0	\$0	\$0
150	2005	Property Under Capital Leases							\$0	\$0	\$0	\$0	\$0
151	2010	Electric Plant Purchased or Sold							\$0	\$0	\$0	\$0	\$0
152	Sub - Total								\$3,127,273	\$649,632	\$1,479,796	\$307,958	\$233,032
153													
154	TOTAL - 2105 CC		\$4,893	\$184,603	\$0	\$464	\$0	\$20,037,874	\$3,127,273	\$649,632	\$1,479,796	\$307,958	\$233,032
155													
156	Accumulated Depreciation - 2105 Fixed Ass												
157									A & G Allocation				
158			8	9	11	12	13	Sub -total	1	2	3	4	6
159	Account	Description	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use
160	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0					
161	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0					
162	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
163	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
164	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0					
165	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
166	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
167	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
168	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
169	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
170	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0					
171	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
172	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
173	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
174	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
175	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0					
176	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0					
177	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	(\$27)	(\$5,904)	\$0	(\$23,705)	\$0	(\$2,630,365)					
178	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0					

	A	B	AI	AJ	AL	AM	AN	AV	AW	AX	AY	AZ	BB
179	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
180	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
181	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
182	1830-4	Poles, Towers and Fixtures - Primary	(\$4,283)	(\$161,551)	\$0	(\$104)	\$0	(\$16,442,851)					
184	1830-5	Poles, Towers and Fixtures - Secondary	(\$1,856)	(\$69,991)	\$0	\$0	\$0	(\$7,046,936)					
185	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0					
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
186		Overhead Conductors and Devices - Primary	(\$2,561)	(\$96,597)	\$0	(\$62)	\$0	(\$9,831,771)					
187	1835-4	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
188	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0					
190	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
191	1840-4	Underground Conduit - Primary	(\$6,909)	(\$260,615)	\$0	(\$169)	\$0	(\$26,525,736)					
192	1840-5	Underground Conduit - Secondary	(\$2,853)	(\$107,609)	\$0	\$0	\$0	(\$10,834,455)					
193	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0					
194	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
	1845-4	Underground Conductors and Devices - Primary	(\$7,511)	(\$283,320)	\$0	(\$183)	\$0	(\$28,836,659)					
195		Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
196	1850	Line Transformers	(\$4,153)	(\$156,634)	\$0	\$0	\$0	(\$15,938,315)					
198	1855	Services	(\$9,138)	(\$344,684)	\$0	\$0	\$0	(\$37,338,063)					
199	1860	Meters	\$0	\$0	\$0	(\$22,735)	\$0	(\$56,835,290)					
200	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0					
201	Sub - Total		(\$39,291)	(\$1,486,905)	\$0	(\$46,959)	\$0	(\$212,260,441)	\$0	\$0	\$0	\$0	\$0
202	General Plant												
203	1905	Land						\$0	\$0	\$0	\$0	\$0	
204	1906	Land Rights						(\$55,619)	(\$11,554)	(\$26,318)	(\$5,477)	(\$4,144)	
205	1908	Buildings and Fixtures						(\$7,369,852)	(\$1,530,949)	(\$3,487,345)	(\$725,745)	(\$549,173)	
206	1910	Leasehold Improvements						\$0	\$0	\$0	\$0	\$0	
207	1915	Office Furniture and Equipment						(\$1,569,856)	(\$326,108)	(\$742,841)	(\$154,591)	(\$116,980)	
208	1920	Computer Equipment - Hardware						(\$5,043,438)	(\$1,047,680)	(\$2,386,508)	(\$496,652)	(\$375,817)	
209	1925	Computer Software						(\$28,199,690)	(\$5,857,957)	(\$13,343,832)	(\$2,776,959)	(\$2,101,331)	
210	1930	Transportation Equipment						(\$8,398,884)	(\$1,744,711)	(\$3,974,274)	(\$827,078)	(\$625,852)	
211	1935	Stores Equipment						(\$103,573)	(\$21,515)	(\$49,010)	(\$10,199)	(\$7,718)	
212	1940	Tools, Shop and Garage Equipment						(\$2,245,495)	(\$466,460)	(\$1,062,548)	(\$221,125)	(\$167,326)	
213	1945	Measurement and Testing Equipment						(\$356,030)	(\$73,959)	(\$168,470)	(\$35,060)	(\$26,530)	
214	1950	Power Operated Equipment						\$0	\$0	\$0	\$0	\$0	
215	1955	Communication Equipment						(\$628,883)	(\$130,639)	(\$297,582)	(\$61,929)	(\$46,862)	
216	1960	Miscellaneous Equipment						(\$43,108)	(\$8,955)	(\$20,398)	(\$4,245)	(\$3,212)	
	1970	Load Management Controls - Customer Premises						(\$213,912)	(\$44,436)	(\$101,221)	(\$21,065)	(\$15,940)	
217		Load Management Controls - Utility Premises						(\$22,987)	(\$4,775)	(\$10,877)	(\$2,264)	(\$1,713)	
218	1975	System Supervisory Equipment						(\$3,049,269)	(\$633,428)	(\$1,442,886)	(\$300,276)	(\$227,220)	
219	1980	Other Tangible Property						\$0	\$0	\$0	\$0	\$0	
220	1990	Property Under Capital Leases						\$0	\$0	\$0	\$0	\$0	
221	2005	Electric Plant Purchased or Sold						\$0	\$0	\$0	\$0	\$0	
222	2010												
223	Sub - Total							(\$57,300,595)	(\$11,903,125)	(\$27,114,110)	(\$5,642,665)	(\$4,269,816)	
224													
225	TOTAL - 2105 FA		(\$39,291)	(\$1,486,905)	\$0	(\$46,959)	\$0	(\$212,260,441)	(\$57,300,595)	(\$11,903,125)	(\$27,114,110)	(\$5,642,665)	(\$4,269,816)
226													

	A	B	AI	AJ	AL	AM	AN	AV	AW	AX	AY	AZ	BB
227	Accumulated Depreciation - 2120												
228								A & G Allocation					
229			8	9	11	12	13	Sub -total	1	2	3	4	6
	Account	Description	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use
230													
231	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0					
232	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0					
233	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
234	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
235	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0					
236	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
237	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
238	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
239	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
240	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
241	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0					
242	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
243	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
244	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
245	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
246	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0					
247	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0					
248	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0					
249	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0					
250	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
251	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
252	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
253	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
254	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0					
255	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
256	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0					
257	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
258	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0					
259	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
260	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0					
261	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
262	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0					
263	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
264	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0					
265	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
266	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0					
267	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
268	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0					
269	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0					
270	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0					
271	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0					
272	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
273	General Plant												
274	1905	Land							\$0	\$0	\$0	\$0	\$0
275	1906	Land Rights							\$0	\$0	\$0	\$0	\$0
276	1908	Buildings and Fixtures							\$0	\$0	\$0	\$0	\$0
277	1910	Leasehold Improvements							\$0	\$0	\$0	\$0	\$0
278	1915	Office Furniture and Equipment							\$0	\$0	\$0	\$0	\$0
279	1920	Computer Equipment - Hardware							\$0	\$0	\$0	\$0	\$0
280	1925	Computer Software							\$0	\$0	\$0	\$0	\$0
281	1930	Transportation Equipment							\$0	\$0	\$0	\$0	\$0
282	1935	Stores Equipment							\$0	\$0	\$0	\$0	\$0
283	1940	Tools, Shop and Garage Equipment							\$0	\$0	\$0	\$0	\$0
284	1945	Measurement and Testing Equipment							\$0	\$0	\$0	\$0	\$0
285	1950	Power Operated Equipment							\$0	\$0	\$0	\$0	\$0
286	1955	Communication Equipment							\$0	\$0	\$0	\$0	\$0

	A	B	AI	AJ	AL	AM	AN	AV	AW	AX	AY	AZ	BB
287	1960	Miscellaneous Equipment							\$0	\$0	\$0	\$0	\$0
288	1970	Load Management Controls - Customer Premises							\$0	\$0	\$0	\$0	\$0
289	1975	Load Management Controls - Utility Premises							\$0	\$0	\$0	\$0	\$0
290	1980	System Supervisory Equipment							\$0	\$0	\$0	\$0	\$0
291	1990	Other Tangible Property							\$0	\$0	\$0	\$0	\$0
292	2005	Property Under Capital Leases							\$0	\$0	\$0	\$0	\$0
293	2010	Electric Plant Purchased or Sold							\$0	\$0	\$0	\$0	\$0
294	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
295													
296	TOTAL - 2120		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
297													
298													
299	Categorization and Allocation of Amortization												
300													
301													
302													
303													
304													
305	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
306	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
307	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
308	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
309	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
310	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
311	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
312	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
313	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
314	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
315	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
316	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
317	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
318	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
319	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
320	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
321	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
322	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$2	\$430	\$0	\$1,726	\$0	\$191,477					
323	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
324	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
325	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
326	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
327	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
328	1830-4	Poles, Towers and Fixtures - Primary	\$279	\$10,541	\$0	\$7	\$0	\$1,072,909					
329	1830-5	Poles, Towers and Fixtures - Secondary	\$121	\$4,567	\$0	\$0	\$0	\$459,818					
330	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
331	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
332	1835-4	Overhead Conductors and Devices - Primary	\$193	\$7,297	\$0	\$5	\$0	\$742,701					
333	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
334	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
335	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
336	1840-4	Underground Conduit - Primary	\$387	\$14,599	\$0	\$9	\$0	\$1,485,879					
337	1840-5	Underground Conduit - Secondary	\$160	\$6,028	\$0	\$0	\$0	\$606,908					
338	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
339	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
340	1845-4	Underground Conductors and Devices - Primary	\$339	\$12,789	\$0	\$8	\$0	\$1,301,651					
341	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
342	1850	Line Transformers	\$270	\$10,198	\$0	\$0	\$0	\$1,037,646					
343	1855	Services	\$690	\$26,042	\$0	\$0	\$0	\$2,820,963					


	A	B	AI	AJ	AL	AM	AN	AV	AW	AX	AY	AZ	BB
344	1860	Meters	\$0	\$0	\$0	\$2,738	\$0	\$6,843,785					
345	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0					
346	Sub - Total		\$2,443	\$92,489	\$0	\$4,492	\$0	\$16,563,738	\$0	\$0	\$0	\$0	\$0
347													
348	General Plant												
349	1905	Land							\$0	\$0	\$0	\$0	\$0
350	1906	Land Rights							\$439	\$91	\$208	\$43	\$33
351	1908	Buildings and Fixtures							\$511,476	\$106,250	\$242,026	\$50,368	\$38,113
352	1910	Leasehold Improvements							\$0	\$0	\$0	\$0	\$0
353	1915	Office Furniture and Equipment							\$146,219	\$30,374	\$69,189	\$14,399	\$10,896
354	1920	Computer Equipment - Hardware							\$621,986	\$129,206	\$294,318	\$61,250	\$46,348
355	1925	Computer Software							\$3,684,313	\$765,347	\$1,743,383	\$362,812	\$274,541
356	1930	Transportation Equipment							\$1,043,961	\$216,863	\$493,993	\$102,804	\$77,792
357	1935	Stores Equipment							\$8,915	\$1,852	\$4,218	\$878	\$664
358	1940	Tools, Shop and Garage Equipment							\$366,608	\$76,156	\$173,476	\$36,102	\$27,318
359	1945	Measurement and Testing Equipment							\$19,777	\$4,108	\$9,358	\$1,947	\$1,474
360	1950	Power Operated Equipment							\$0	\$0	\$0	\$0	\$0
361	1955	Communication Equipment							\$104,375	\$21,682	\$49,390	\$10,278	\$7,778
362	1960	Miscellaneous Equipment							\$17,886	\$3,716	\$8,464	\$1,761	\$1,333
	1970	Load Management Controls - Customer Premises							\$57,779	\$12,003	\$27,341	\$5,690	\$4,305
363													
	1975	Load Management Controls - Utility Premises							\$3,839	\$797	\$1,817	\$378	\$286
364													
365	1980	System Supervisory Equipment							\$452,629	\$94,025	\$214,180	\$44,573	\$33,728
366	1990	Other Tangible Property							\$0	\$0	\$0	\$0	\$0
367	2005	Property Under Capital Leases							\$0	\$0	\$0	\$0	\$0
368	2010	Electric Plant Purchased or Sold							\$0	\$0	\$0	\$0	\$0
369	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$7,040,202	\$1,462,470	\$3,331,358	\$693,283	\$524,608
370													
371	TOTAL - 5705		\$2,443	\$92,489	\$0	\$4,492	\$0	\$16,563,738	\$7,040,202	\$1,462,470	\$3,331,358	\$693,283	\$524,608
372													
373	Categorization and Allocation of Amortizati												
374													
375													
376									A & G Allocation				
377			8	9	11	12	13	Sub -total	1	2	3	4	6
	Account	Description	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use
378	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0					
380	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0					
381	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
382	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
383	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0					
384	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
385	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
386	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
387	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
388	1808-2	Buildings and Fixtures < 50 KV	\$0	\$0	\$0	\$0	\$0	\$0					
389	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0					
390	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
391	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
392	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
393	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
394	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0					
395	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0					
396	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0					
397	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0					
398	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
399	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
400	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
401													
402	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0					
403	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
404	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0					
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
405													

	A	B	AI	AJ	AL	AM	AN	AV	AW	AX	AY	AZ	BB
406	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0					
407	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
408	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0					
409	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
410	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0					
411	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
412	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0					
413	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
414	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0					
415	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
416	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0					
417	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0					
418	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0					
419	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0					
420		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
421	General Plant												
422	1905	Land							\$0	\$0	\$0	\$0	\$0
423	1906	Land Rights							\$0	\$0	\$0	\$0	\$0
424	1908	Buildings and Fixtures							\$0	\$0	\$0	\$0	\$0
425	1910	Leasehold Improvements							\$0	\$0	\$0	\$0	\$0
426	1915	Office Furniture and Equipment							\$0	\$0	\$0	\$0	\$0
427	1920	Computer Equipment - Hardware							\$0	\$0	\$0	\$0	\$0
428	1925	Computer Software							\$0	\$0	\$0	\$0	\$0
429	1930	Transportation Equipment							\$0	\$0	\$0	\$0	\$0
430	1935	Stores Equipment							\$0	\$0	\$0	\$0	\$0
431	1940	Tools, Shop and Garage Equipment							\$0	\$0	\$0	\$0	\$0
432	1945	Measurement and Testing Equipment							\$0	\$0	\$0	\$0	\$0
433	1950	Power Operated Equipment							\$0	\$0	\$0	\$0	\$0
434	1955	Communication Equipment							\$0	\$0	\$0	\$0	\$0
435	1960	Miscellaneous Equipment							\$0	\$0	\$0	\$0	\$0
436	1970	Load Management Controls - Customer Premises							\$0	\$0	\$0	\$0	\$0
437	1975	Load Management Controls - Utility Premises							\$0	\$0	\$0	\$0	\$0
438	1980	System Supervisory Equipment							\$0	\$0	\$0	\$0	\$0
439	1990	Other Tangible Property							\$0	\$0	\$0	\$0	\$0
440	2005	Property Under Capital Leases							\$0	\$0	\$0	\$0	\$0
441	2010	Electric Plant Purchased or Sold							\$0	\$0	\$0	\$0	\$0
442		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
443		TOTAL - 5710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
444													
445													
446													
447	Categorization and Allocation of Accumulat												
448													
449													
450													
451													
			8	9	11	12	13	Sub -total	A & G Allocation				
	Account	Description	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total	1	2	3	4	6
452									Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use
453	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0					
454	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0					
455	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
456	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
457	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0					
458	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
459	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
460	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
461	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
462	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
463	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0					
464	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
465	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
466	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
467	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					

	A	B	AI	AJ	AL	AM	AN	AV	AW	AX	AY	AZ	BB
521	Categorization and Allocation of Accum. A												
522													
523													
524									A & G Allocation				
525			8	9	11	12	13	Sub -total	1	2	3	4	6
526	Account	Description	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use
527	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0	\$0					
528	1805	Land	\$0	\$0	\$0	\$0	\$0	\$0					
529	1805-1	Land Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
530	1805-2	Land Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
531	1806	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0					
532	1806-1	Land Rights Station >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
533	1806-2	Land Rights Station <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
534	1808	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
535	1808-1	Buildings and Fixtures > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
536	1808-2	Buildings and Fixtures < 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
537	1810	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0					
538	1810-1	Leasehold Improvements >50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
539	1810-2	Leasehold Improvements <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
540	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
541	1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
542	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$0	\$0	\$0	\$0	\$0	\$0					
543	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$0	\$0	\$0	\$0	\$0	\$0					
544	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0	\$0					
545	1825	Storage Battery Equipment	\$0	\$0	\$0	\$0	\$0	\$0					
546	1825-1	Storage Battery Equipment > 50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
547	1825-2	Storage Battery Equipment <50 kV	\$0	\$0	\$0	\$0	\$0	\$0					
548	1830	Poles, Towers and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0					
549	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
550	1830-4	Poles, Towers and Fixtures - Primary	\$0	\$0	\$0	\$0	\$0	\$0					
551	1830-5	Poles, Towers and Fixtures - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
552	1835	Overhead Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0					
553	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
554	1835-4	Overhead Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0					
555	1835-5	Overhead Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
556	1840	Underground Conduit	\$0	\$0	\$0	\$0	\$0	\$0					
557	1840-3	Underground Conduit - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
558	1840-4	Underground Conduit - Primary	\$0	\$0	\$0	\$0	\$0	\$0					
559	1840-5	Underground Conduit - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
560	1845	Underground Conductors and Devices	\$0	\$0	\$0	\$0	\$0	\$0					
561	1845-3	Underground Conductors and Devices - Bulk Delivery	\$0	\$0	\$0	\$0	\$0	\$0					
562	1845-4	Underground Conductors and Devices - Primary	\$0	\$0	\$0	\$0	\$0	\$0					
563	1845-5	Underground Conductors and Devices - Secondary	\$0	\$0	\$0	\$0	\$0	\$0					
564	1850	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0					
565	1855	Services	\$0	\$0	\$0	\$0	\$0	\$0					
566	1860	Meters	\$0	\$0	\$0	\$0	\$0	\$0					
567	1880	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0					
568		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	General Plant												
570	1905	Land							\$0	\$0	\$0	\$0	\$0
571	1906	Land Rights							\$0	\$0	\$0	\$0	\$0
572	1908	Buildings and Fixtures							\$0	\$0	\$0	\$0	\$0
573	1910	Leasehold Improvements							\$0	\$0	\$0	\$0	\$0
574	1915	Office Furniture and Equipment							\$0	\$0	\$0	\$0	\$0
575	1920	Computer Equipment - Hardware							\$0	\$0	\$0	\$0	\$0
576	1925	Computer Software							\$0	\$0	\$0	\$0	\$0
577	1930	Transportation Equipment							\$0	\$0	\$0	\$0	\$0
578	1935	Stores Equipment							\$0	\$0	\$0	\$0	\$0
579	1940	Tools, Shop and Garage Equipment							\$0	\$0	\$0	\$0	\$0
580	1945	Measurement and Testing Equipment							\$0	\$0	\$0	\$0	\$0

	A	B	AI	AJ	AL	AM	AN	AV	AW	AX	AY	AZ	BB
581	1950	Power Operated Equipment							\$0	\$0	\$0	\$0	\$0
582	1955	Communication Equipment							\$0	\$0	\$0	\$0	\$0
583	1960	Miscellaneous Equipment							\$0	\$0	\$0	\$0	\$0
	1970	Load Management Controls - Customer Premises											
584									\$0	\$0	\$0	\$0	\$0
	1975	Load Management Controls - Utility Premises											
585									\$0	\$0	\$0	\$0	\$0
586	1980	System Supervisory Equipment							\$0	\$0	\$0	\$0	\$0
587	1990	Other Tangible Property							\$0	\$0	\$0	\$0	\$0
588	2005	Property Under Capital Leases							\$0	\$0	\$0	\$0	\$0
589	2010	Electric Plant Purchased or Sold							\$0	\$0	\$0	\$0	\$0
590	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
591													
592	TOTAL - 5720		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
593													
594									A & G Allocation				
595			8	9	11	12	13	Sub -total	1	2	3	4	6
	Account	Description	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use
597	1565	Conservation and Demand Management	0.01%	0.21%	0.00%	0.03%	0.00%	100.00%					
598	1805	Land	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
599	1805-1	Land Station >50 kV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
600	1805-2	Land Station <50 kV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
601	1806	Land Rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
602	1806-1	Land Rights Station >50 kV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
603	1806-2	Land Rights Station <50 kV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
604	1808	Buildings and Fixtures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
605	1808-1	Buildings and Fixtures > 50 kV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
606	1808-2	Buildings and Fixtures < 50 kV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
607	1810	Leasehold Improvements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
608	1810-1	Leasehold Improvements >50 kV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
609	1810-2	Leasehold Improvements <50 kV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
610	1815	Transformer Station Equipment - Normally Primary above 50 kV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
611	1820	Distribution Station Equipment - Normally Primary below 50 kV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
612	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
613	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
614	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	0.00%	0.22%	0.00%	0.90%	0.00%	100.00%					
615	1825	Storage Battery Equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
616	1825-1	Storage Battery Equipment > 50 kV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
617	1825-2	Storage Battery Equipment <50 kV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
618	1830	Poles, Towers and Fixtures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
619	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
620	1830-4	Poles, Towers and Fixtures - Primary	0.03%	0.98%	0.00%	0.00%	0.00%	100.00%					
621	1830-5	Poles, Towers and Fixtures - Secondary	0.03%	0.99%	0.00%	0.00%	0.00%	100.00%					
622	1835	Overhead Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
623	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
624	1835-4	Overhead Conductors and Devices - Primary	0.03%	0.98%	0.00%	0.00%	0.00%	100.00%					
625	1835-5	Overhead Conductors and Devices - Secondary	0.03%	0.99%	0.00%	0.00%	0.00%	100.00%					
626	1840	Underground Conduit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
627	1840-3	Underground Conduit - Bulk Delivery	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
628	1840-4	Underground Conduit - Primary	0.03%	0.98%	0.00%	0.00%	0.00%	100.00%					
629	1840-5	Underground Conduit - Secondary	0.03%	0.99%	0.00%	0.00%	0.00%	100.00%					
630	1845	Underground Conductors and Devices	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
631	1845-3	Underground Conductors and Devices - Bulk Delivery	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					
632	1845-4	Underground Conductors and Devices - Primary	0.03%	0.98%	0.00%	0.00%	0.00%	100.00%					
633	1845-5	Underground Conductors and Devices - Secondary	0.03%	0.99%	0.00%	0.00%	0.00%	100.00%					
634	1850	Line Transformers	0.03%	0.98%	0.00%	0.00%	0.00%	100.00%					
635	1855	Services	0.02%	0.92%	0.00%	0.00%	0.00%	100.00%					
636	1860	Meters	0.00%	0.00%	0.00%	0.04%	0.00%	100.00%					
637	1880	IFRS Placeholder Expense Account	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					

[illegible]

	A	B	BC	BD	BE	BG	BH	BI	BQ
1		2012 COST ALLOCATI							
2		Hydro Ottawa Limit							
3		EB-2011-0054							
4		September 7, 2011							
5		Sheet 07 Amortizat							
6									
7									
8									
9	Categorization and Allocation of Contribute								
10	Contributed Capital - 1995								
11									
12									
13									
14									
15									
16			7	8	9	11	12	13	Sub -total
17	Account	Description	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total
18	1565	Conservation and Demand Management							
19	1805	Land							
20	1805-1	Land Station >50 kV							
21	1805-2	Land Station <50 kV							
22	1806	Land Rights							
23	1806-1	Land Rights Station >50 kV							
24	1806-2	Land Rights Station <50 kV							
25	1808	Buildings and Fixtures							
26	1808-1	Buildings and Fixtures > 50 kV							
27	1808-2	Buildings and Fixtures < 50 kV							
28	1810	Leasehold Improvements							
29	1810-1	Leasehold Improvements >50 kV (Wholesale)							
30	1810-2	Leasehold Improvements <50 kV (Other)							
31	1815	Transformer Station Equipment - Normally Primary above 50 kV							
32	1820	Distribution Station Equipment - Normally Primary below 50 kV							
33	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)							
34	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)							
35	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)							
36	1825	Storage Battery Equipment							
37	1825-1	Storage Battery Equipment > 50 kV							
38	1825-2	Storage Battery Equipment <50 kV							
39	1830	Poles, Towers and Fixtures							
40	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery							
41	1830-4	Poles, Towers and Fixtures - Primary							
42	1830-5	Poles, Towers and Fixtures - Secondary							
43	1835	Overhead Conductors and Devices							
44	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery							
45	1835-4	Overhead Conductors and Devices - Primary							
46	1835-5	Overhead Conductors and Devices - Secondary							
47	1840	Underground Conduit							
48	1840-3	Underground Conduit - Bulk Delivery							
49	1840-4	Underground Conduit - Primary							
50	1840-5	Underground Conduit - Secondary							
51	1845	Underground Conductors and Devices							
52	1845-3	Underground Conductors and Devices - Bulk Delivery							
53	1845-4	Underground Conductors and Devices - Primary							
54	1845-5	Underground Conductors and Devices - Secondary							
55	1850	Line Transformers							
56	1855	Services							
57	1860	Meters							

	A	B	BC	BD	BE	BG	BH	BI	BQ
58	1880	IFRS Placeholder Expense Account							
59	Sub - Total								
60	General Plant								
61	1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	1908	Buildings and Fixtures	(\$7,112)	(\$68)	(\$2,977)	\$0	(\$306)	\$0	(\$828,529)
64	1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	1915	Office Furniture and Equipment	(\$5,120)	(\$49)	(\$2,143)	\$0	(\$220)	\$0	(\$596,449)
66	1920	Computer Equipment - Hardware	(\$35,334)	(\$338)	(\$14,791)	\$0	(\$1,518)	\$0	(\$4,116,072)
67	1925	Computer Software	(\$2,361)	(\$23)	(\$988)	\$0	(\$101)	\$0	(\$275,059)
68	1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	1940	Tools, Shop and Garage Equipment	(\$274)	(\$3)	(\$115)	\$0	(\$12)	\$0	(\$31,955)
71	1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	1955	Communication Equipment	(\$2,087)	(\$20)	(\$873)	\$0	(\$90)	\$0	(\$243,061)
74	1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	1980	System Supervisory Equipment	(\$3,607)	(\$34)	(\$1,510)	\$0	(\$155)	\$0	(\$420,187)
78	1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	Sub - Total		(\$55,896)	(\$534)	(\$23,398)	\$0	(\$2,401)	\$0	(\$6,511,312)
82									
83	TOTAL - 1995		(\$55,896)	(\$534)	(\$23,398)	\$0	(\$2,401)	\$0	(\$6,511,312)
84									
85	Accumulated Depreciation - 2105 Capital Cc								
86									
87			7	8	9	11	12	13	Sub -total
88	Account	Description	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total
89	1565	Conservation and Demand Management							
90	1805	Land							
91	1805-1	Land Station >50 kV							
92	1805-2	Land Station <50 kV							
93	1806	Land Rights							
94	1806-1	Land Rights Station >50 kV							
95	1806-2	Land Rights Station <50 kV							
96	1808	Buildings and Fixtures							
97	1808-1	Buildings and Fixtures > 50 kV							
98	1808-2	Buildings and Fixtures < 50 kV							
99	1810	Leasehold Improvements							
100	1810-1	Leasehold Improvements >50 kV							
101	1810-2	Leasehold Improvements <50 kV							
102	1815	Transformer Station Equipment - Normally Primary above 50 kV							
103	1820	Distribution Station Equipment - Normally Primary below 50 kV							
104	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)							
105	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)							
106	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)							
107	1825	Storage Battery Equipment							
108	1825-1	Storage Battery Equipment > 50 kV							
109	1825-2	Storage Battery Equipment <50 kV							
110	1830	Poles, Towers and Fixtures							
111	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery							
112	1830-4	Poles, Towers and Fixtures - Primary							
113	1830-5	Poles, Towers and Fixtures - Secondary							
114	1835	Overhead Conductors and Devices							
115	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery							
116	1835-4	Overhead Conductors and Devices - Primary							
117	1835-5	Overhead Conductors and Devices - Secondary							

	A	B	BC	BD	BE	BG	BH	BI	BQ
118	1840	Underground Conduit							
119	1840-3	Underground Conduit - Bulk Delivery							
120	1840-4	Underground Conduit - Primary							
121	1840-5	Underground Conduit - Secondary							
122	1845	Underground Conductors and Devices							
123	1845-3	Underground Conductors and Devices - Bulk Delivery							
124	1845-4	Underground Conductors and Devices - Primary							
125	1845-5	Underground Conductors and Devices - Secondary							
126	1850	Line Transformers							
127	1855	Services							
128	1860	Meters							
129	1880	IFRS Placeholder Expense Account							
130	Sub - Total								
131	General Plant								
132	1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
134	1908	Buildings and Fixtures	\$2,819	\$27	\$1,180	\$0	\$121	\$0	\$328,387
135	1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136	1915	Office Furniture and Equipment	\$5,248	\$50	\$2,197	\$0	\$225	\$0	\$611,319
137	1920	Computer Equipment - Hardware	\$35,333	\$338	\$14,790	\$0	\$1,518	\$0	\$4,115,895
138	1925	Computer Software	\$2,361	\$23	\$988	\$0	\$101	\$0	\$275,059
139	1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
140	1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	1940	Tools, Shop and Garage Equipment	\$274	\$3	\$115	\$0	\$12	\$0	\$31,955
142	1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143	1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
144	1955	Communication Equipment	\$2,071	\$20	\$867	\$0	\$89	\$0	\$241,307
145	1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146	1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
147	1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
148	1980	System Supervisory Equipment	\$2,300	\$22	\$963	\$0	\$99	\$0	\$267,923
149	1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
151	2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	Sub - Total		\$50,407	\$482	\$21,100	\$0	\$2,165	\$0	\$5,871,845
153									
154	TOTAL - 2105 CC		\$50,407	\$482	\$21,100	\$0	\$2,165	\$0	\$5,871,845
155									
156	Accumulated Depreciation - 2105 Fixed Ass								
157									
158			7	8	9	11	12	13	Sub -total
159	Account	Description	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 KW	Standby Power GS 1,500 to 4,999 KW	Standby Power Large Use	Sub -total
160	1565	Conservation and Demand Management							
161	1805	Land							
162	1805-1	Land Station >50 kV							
163	1805-2	Land Station <50 kV							
164	1806	Land Rights							
165	1806-1	Land Rights Station >50 kV							
166	1806-2	Land Rights Station <50 kV							
167	1808	Buildings and Fixtures							
168	1808-1	Buildings and Fixtures > 50 kV							
169	1808-2	Buildings and Fixtures < 50 kV							
170	1810	Leasehold Improvements							
171	1810-1	Leasehold Improvements >50 kV							
172	1810-2	Leasehold Improvements <50 kV							
173	1815	Transformer Station Equipment - Normally Primary above 50 kV							
174	1820	Distribution Station Equipment - Normally Primary below 50 kV							
175	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)							
176	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)							
177	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)							
178	1825	Storage Battery Equipment							

	A	B	BC	BD	BE	BG	BH	BI	BQ
179	1825-1	Storage Battery Equipment > 50 kV							
180	1825-2	Storage Battery Equipment <50 kV							
181	1830	Poles, Towers and Fixtures							
		Poles, Towers and Fixtures -							
182	1830-3	Subtransmission Bulk Delivery							
183	1830-4	Poles, Towers and Fixtures - Primary							
184	1830-5	Poles, Towers and Fixtures - Secondary							
185	1835	Overhead Conductors and Devices							
		Overhead Conductors and Devices -							
186	1835-3	Subtransmission Bulk Delivery							
		Overhead Conductors and Devices -							
187	1835-4	Primary							
		Overhead Conductors and Devices -							
188	1835-5	Secondary							
189	1840	Underground Conduit							
190	1840-3	Underground Conduit - Bulk Delivery							
191	1840-4	Underground Conduit - Primary							
192	1840-5	Underground Conduit - Secondary							
193	1845	Underground Conductors and Devices							
		Underground Conductors and Devices - Bulk							
194	1845-3	Delivery							
		Underground Conductors and Devices -							
195	1845-4	Primary							
		Underground Conductors and Devices -							
196	1845-5	Secondary							
197	1850	Line Transformers							
198	1855	Services							
199	1860	Meters							
200	1880	IFRS Placeholder Expense Account							
201		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202		General Plant							
203	1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	1906	Land Rights	(\$896)	(\$9)	(\$375)	\$0	(\$39)	\$0	(\$104,431)
205	1908	Buildings and Fixtures	(\$118,790)	(\$1,136)	(\$49,726)	\$0	(\$5,103)	\$0	(\$13,837,817)
206	1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
207	1915	Office Furniture and Equipment	(\$25,304)	(\$242)	(\$10,592)	\$0	(\$1,087)	\$0	(\$2,947,601)
208	1920	Computer Equipment - Hardware	(\$81,292)	(\$777)	(\$34,029)	\$0	(\$3,492)	\$0	(\$9,469,684)
209	1925	Computer Software	(\$454,535)	(\$4,345)	(\$190,268)	\$0	(\$19,525)	\$0	(\$52,948,441)
210	1930	Transportation Equipment	(\$135,377)	(\$1,294)	(\$56,669)	\$0	(\$5,815)	\$0	(\$15,769,954)
211	1935	Stores Equipment	(\$1,669)	(\$16)	(\$699)	\$0	(\$72)	\$0	(\$194,471)
212	1940	Tools, Shop and Garage Equipment	(\$36,194)	(\$346)	(\$15,151)	\$0	(\$1,555)	\$0	(\$4,216,198)
213	1945	Measurement and Testing Equipment	(\$5,739)	(\$55)	(\$2,402)	\$0	(\$247)	\$0	(\$668,491)
214	1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215	1955	Communication Equipment	(\$10,137)	(\$97)	(\$4,243)	\$0	(\$435)	\$0	(\$1,180,806)
216	1960	Miscellaneous Equipment	(\$695)	(\$7)	(\$291)	\$0	(\$30)	\$0	(\$80,941)
		Load Management Controls - Customer							
217	1970	Premises	(\$3,448)	(\$33)	(\$1,443)	\$0	(\$148)	\$0	(\$401,646)
		Load Management Controls - Utility							
218	1975	Premises	(\$371)	(\$4)	(\$155)	\$0	(\$16)	\$0	(\$43,161)
219	1980	System Supervisory Equipment	(\$49,149)	(\$470)	(\$20,574)	\$0	(\$2,111)	\$0	(\$5,725,383)
220	1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
221	2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
222	2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0
223		Sub - Total	(\$923,595)	(\$8,829)	(\$386,617)	\$0	(\$39,673)	\$0	(\$107,589,025)
224									
225		TOTAL - 2105 FA	(\$923,595)	(\$8,829)	(\$386,617)	\$0	(\$39,673)	\$0	(\$107,589,025)
226									

	A	B	BC	BD	BE	BG	BH	BI	BQ
227	Accumulated Depreciation - 2120								
228									
229									
			7	8	9	11	12	13	Sub -total
	Account	Description	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub -total
230									
231	1565	Conservation and Demand Management							
232	1805	Land							
233	1805-1	Land Station >50 kV							
234	1805-2	Land Station <50 kV							
235	1806	Land Rights							
236	1806-1	Land Rights Station >50 kV							
237	1806-2	Land Rights Station <50 kV							
238	1808	Buildings and Fixtures							
239	1808-1	Buildings and Fixtures > 50 kV							
240	1808-2	Buildings and Fixtures < 50 kV							
241	1810	Leasehold Improvements							
242	1810-1	Leasehold Improvements >50 kV							
243	1810-2	Leasehold Improvements <50 kV							
244	1815	Transformer Station Equipment - Normally Primary above 50 kV							
245	1820	Distribution Station Equipment - Normally Primary below 50 kV							
246	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)							
247	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)							
248	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)							
249	1825	Storage Battery Equipment							
250	1825-1	Storage Battery Equipment > 50 kV							
251	1825-2	Storage Battery Equipment <50 kV							
252	1830	Poles, Towers and Fixtures							
253	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery							
254	1830-4	Poles, Towers and Fixtures - Primary							
255	1830-5	Poles, Towers and Fixtures - Secondary							
256	1835	Overhead Conductors and Devices							
257	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery							
258	1835-4	Overhead Conductors and Devices - Primary							
259	1835-5	Overhead Conductors and Devices - Secondary							
260	1840	Underground Conduit							
261	1840-3	Underground Conduit - Bulk Delivery							
262	1840-4	Underground Conduit - Primary							
263	1840-5	Underground Conduit - Secondary							
264	1845	Underground Conductors and Devices							
265	1845-3	Underground Conductors and Devices - Bulk Delivery							
266	1845-4	Underground Conductors and Devices - Primary							
267	1845-5	Underground Conductors and Devices - Secondary							
268	1850	Line Transformers							
269	1855	Services							
270	1860	Meters							
271	1880	IFRS Placeholder Expense Account							
272	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0
273	General Plant								
274	1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275	1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
276	1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
277	1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
278	1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
279	1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280	1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0
281	1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
282	1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
283	1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
284	1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
285	1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
286	1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	BC	BD	BE	BG	BH	BI	BQ
287	1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
288	1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
289	1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
290	1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
291	1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
292	2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
293	2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0
294	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0
295									
296	TOTAL - 2120		\$0	\$0	\$0	\$0	\$0	\$0	\$0
297									
298									
299	Categorization and Allocation of Amortization								
300									
301									
302									
303									
304									
305	1565	Conservation and Demand Management							
306	1805	Land							
307	1805-1	Land Station >50 kV							
308	1805-2	Land Station <50 kV							
309	1806	Land Rights							
310	1806-1	Land Rights Station >50 kV							
311	1806-2	Land Rights Station <50 kV							
312	1808	Buildings and Fixtures							
313	1808-1	Buildings and Fixtures > 50 kV							
314	1808-2	Buildings and Fixtures < 50 kV							
315	1810	Leasehold Improvements							
316	1810-1	Leasehold Improvements >50 kV							
317	1810-2	Leasehold Improvements <50 kV							
318	1815	Transformer Station Equipment - Normally Primary above 50 kV							
319	1820	Distribution Station Equipment - Normally Primary below 50 kV							
320	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)							
321	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)							
322	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)							
323	1825	Storage Battery Equipment							
324	1825-1	Storage Battery Equipment > 50 kV							
325	1825-2	Storage Battery Equipment <50 kV							
326	1830	Poles, Towers and Fixtures							
327	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery							
328	1830-4	Poles, Towers and Fixtures - Primary							
329	1830-5	Poles, Towers and Fixtures - Secondary							
330	1835	Overhead Conductors and Devices							
331	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery							
332	1835-4	Overhead Conductors and Devices - Primary							
333	1835-5	Overhead Conductors and Devices - Secondary							
334	1840	Underground Conduit							
335	1840-3	Underground Conduit - Bulk Delivery							
336	1840-4	Underground Conduit - Primary							
337	1840-5	Underground Conduit - Secondary							
338	1845	Underground Conductors and Devices							
339	1845-3	Underground Conductors and Devices - Bulk Delivery							
340	1845-4	Underground Conductors and Devices - Primary							
341	1845-5	Underground Conductors and Devices - Secondary							
342	1850	Line Transformers							
343	1855	Services							

	A	B	BC	BD	BE	BG	BH	BI	BQ
344	1860	Meters							
345	1880	IFRS Placeholder Expense Account							
346		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
347									
348		General Plant							
349	1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350	1906	Land Rights	\$7	\$0	\$3	\$0	\$0	\$0	\$824
351	1908	Buildings and Fixtures	\$8,244	\$79	\$3,451	\$0	\$354	\$0	\$960,361
352	1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
353	1915	Office Furniture and Equipment	\$2,357	\$23	\$987	\$0	\$101	\$0	\$274,544
354	1920	Computer Equipment - Hardware	\$10,025	\$96	\$4,197	\$0	\$431	\$0	\$1,167,856
355	1925	Computer Software	\$59,385	\$568	\$24,859	\$0	\$2,551	\$0	\$6,917,757
356	1930	Transportation Equipment	\$16,827	\$161	\$7,044	\$0	\$723	\$0	\$1,960,167
357	1935	Stores Equipment	\$144	\$1	\$60	\$0	\$6	\$0	\$16,739
358	1940	Tools, Shop and Garage Equipment	\$5,909	\$56	\$2,474	\$0	\$254	\$0	\$688,353
359	1945	Measurement and Testing Equipment	\$319	\$3	\$133	\$0	\$14	\$0	\$37,133
360	1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
361	1955	Communication Equipment	\$1,682	\$16	\$704	\$0	\$72	\$0	\$195,978
362	1960	Miscellaneous Equipment	\$288	\$3	\$121	\$0	\$12	\$0	\$33,584
	1970	Load Management Controls - Customer Premises							
363			\$931	\$9	\$390	\$0	\$40	\$0	\$108,488
	1975	Load Management Controls - Utility Premises							
364			\$62	\$1	\$26	\$0	\$3	\$0	\$7,208
365	1980	System Supervisory Equipment	\$7,296	\$70	\$3,054	\$0	\$313	\$0	\$849,867
366	1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
367	2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368	2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369		Sub - Total	\$113,477	\$1,085	\$47,501	\$0	\$4,874	\$0	\$13,218,859
370									
371		TOTAL - 5705	\$113,477	\$1,085	\$47,501	\$0	\$4,874	\$0	\$13,218,859
372									
373	Categorization and Allocation of Amortizati								
374									
375									
376									
377			7	8	9	11	12	13	Sub-total
	Account	Description	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub-total
378	1565	Conservation and Demand Management							
380	1805	Land							
381	1805-1	Land Station >50 kV							
382	1805-2	Land Station <50 kV							
383	1806	Land Rights							
384	1806-1	Land Rights Station >50 kV							
385	1806-2	Land Rights Station <50 kV							
386	1808	Buildings and Fixtures							
387	1808-1	Buildings and Fixtures > 50 kV							
388	1808-2	Buildings and Fixtures < 50 KV							
389	1810	Leasehold Improvements							
390	1810-1	Leasehold Improvements >50 kV							
391	1810-2	Leasehold Improvements <50 kV							
392	1815	Transformer Station Equipment - Normally Primary above 50 kV							
393	1820	Distribution Station Equipment - Normally Primary below 50 kV							
394	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)							
395	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)							
	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)							
396	1825	Storage Battery Equipment							
398	1825-1	Storage Battery Equipment > 50 kV							
399	1825-2	Storage Battery Equipment <50 kV							
400	1830	Poles, Towers and Fixtures							
	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery							
401									
402	1830-4	Poles, Towers and Fixtures - Primary							
403	1830-5	Poles, Towers and Fixtures - Secondary							
404	1835	Overhead Conductors and Devices							
	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery							
405									

	A	B	BC	BD	BE	BG	BH	BI	BQ
406	1835-4	Overhead Conductors and Devices - Primary							
407	1835-5	Overhead Conductors and Devices - Secondary							
408	1840	Underground Conduit							
409	1840-3	Underground Conduit - Bulk Delivery							
410	1840-4	Underground Conduit - Primary							
411	1840-5	Underground Conduit - Secondary							
412	1845	Underground Conductors and Devices							
413	1845-3	Underground Conductors and Devices - Bulk Delivery							
414	1845-4	Underground Conductors and Devices - Primary							
415	1845-5	Underground Conductors and Devices - Secondary							
416	1850	Line Transformers							
417	1855	Services							
418	1860	Meters							
419	1880	IFRS Placeholder Expense Account							
420		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
421		General Plant							
422	1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
423	1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
424	1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
425	1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
426	1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
427	1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0
428	1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0
429	1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
430	1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
431	1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
432	1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
433	1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
434	1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
435	1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
436	1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
437	1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
438	1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
439	1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
440	2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
441	2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0
442		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
443		TOTAL - 5710	\$0	\$0	\$0	\$0	\$0	\$0	\$0
444									
445									
446									
447		Categorization and Allocation of Accumulat							
448									
449									
450									
451									
			7	8	9	11	12	13	Sub-total
	Account	Description	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub-total
452		Conservation and Demand Management							
453	1565	Land							
454	1805	Land Station >50 kV							
455	1805-1	Land Station <50 kV							
456	1805-2	Land Rights							
457	1806	Land Rights Station >50 kV							
458	1806-1	Land Rights Station <50 kV							
459	1806-2	Buildings and Fixtures							
460	1808	Buildings and Fixtures > 50 kV							
461	1808-1	Buildings and Fixtures < 50 KV							
462	1808-2	Leasehold Improvements							
463	1810	Leasehold Improvements >50 kV							
464	1810-1	Leasehold Improvements <50 kV							
465	1810-2	Transformer Station Equipment - Normally							
466	1815	Primary above 50 kV							
467	1820	Distribution Station Equipment - Normally							
		Primary below 50 kV							

	A	B	BC	BD	BE	BG	BH	BI	BQ
468	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)							
469	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)							
470	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)							
471	1825	Storage Battery Equipment							
472	1825-1	Storage Battery Equipment > 50 kV							
473	1825-2	Storage Battery Equipment <50 kV							
474	1830	Poles, Towers and Fixtures							
475	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery							
476	1830-4	Poles, Towers and Fixtures - Primary							
477	1830-5	Poles, Towers and Fixtures - Secondary							
478	1835	Overhead Conductors and Devices							
479	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery							
480	1835-4	Overhead Conductors and Devices - Primary							
481	1835-5	Overhead Conductors and Devices - Secondary							
482	1840	Underground Conduit							
483	1840-3	Underground Conduit - Bulk Delivery							
484	1840-4	Underground Conduit - Primary							
485	1840-5	Underground Conduit - Secondary							
486	1845	Underground Conductors and Devices							
487	1845-3	Underground Conductors and Devices - Bulk Delivery							
488	1845-4	Underground Conductors and Devices - Primary							
489	1845-5	Underground Conductors and Devices - Secondary							
490	1850	Line Transformers							
491	1855	Services							
492	1860	Meters							
493	1880	IFRS Placeholder Expense Account							
494		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
495		General Plant							
496	1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
497	1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
498	1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
499	1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
500	1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501	1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502	1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503	1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
504	1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
505	1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506	1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
507	1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
508	1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509	1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
510	1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
511	1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
512	1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
513	1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
514	2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
515	2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0
516		Sub - Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
517									
518		TOTAL - 5715	\$0	\$0	\$0	\$0	\$0	\$0	\$0
519									
520									


	A	B	BC	BD	BE	BG	BH	BI	BQ
521	Categorization and Allocation of Accum. A								
522									
523									
524									
525									
			7	8	9	11	12	13	Sub-total
	Account	Description	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub-total
526									
527	1565	Conservation and Demand Management							
528	1805	Land							
529	1805-1	Land Station >50 kV							
530	1805-2	Land Station <50 kV							
531	1806	Land Rights							
532	1806-1	Land Rights Station >50 kV							
533	1806-2	Land Rights Station <50 kV							
534	1808	Buildings and Fixtures							
535	1808-1	Buildings and Fixtures > 50 kV							
536	1808-2	Buildings and Fixtures < 50 kV							
537	1810	Leasehold Improvements							
538	1810-1	Leasehold Improvements >50 kV							
539	1810-2	Leasehold Improvements <50 kV							
540	1815	Transformer Station Equipment - Normally Primary above 50 kV							
541	1820	Distribution Station Equipment - Normally Primary below 50 kV							
542	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)							
543	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)							
544	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)							
545	1825	Storage Battery Equipment							
546	1825-1	Storage Battery Equipment > 50 kV							
547	1825-2	Storage Battery Equipment <50 kV							
548	1830	Poles, Towers and Fixtures							
549	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery							
550	1830-4	Poles, Towers and Fixtures - Primary							
551	1830-5	Poles, Towers and Fixtures - Secondary							
552	1835	Overhead Conductors and Devices							
553	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery							
554	1835-4	Overhead Conductors and Devices - Primary							
555	1835-5	Overhead Conductors and Devices - Secondary							
556	1840	Underground Conduit							
557	1840-3	Underground Conduit - Bulk Delivery							
558	1840-4	Underground Conduit - Primary							
559	1840-5	Underground Conduit - Secondary							
560	1845	Underground Conductors and Devices							
561	1845-3	Underground Conductors and Devices - Bulk Delivery							
562	1845-4	Underground Conductors and Devices - Primary							
563	1845-5	Underground Conductors and Devices - Secondary							
564	1850	Line Transformers							
565	1855	Services							
566	1860	Meters							
567	1880	IFRS Placeholder Expense Account							
568	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0
569	General Plant								
570	1905	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
571	1906	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0
572	1908	Buildings and Fixtures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573	1910	Leasehold Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
574	1915	Office Furniture and Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
575	1920	Computer Equipment - Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0
576	1925	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0
577	1930	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
578	1935	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
579	1940	Tools, Shop and Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
580	1945	Measurement and Testing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	A	B	BC	BD	BE	BG	BH	BI	BQ
581	1950	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
582	1955	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
583	1960	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
584	1970	Load Management Controls - Customer Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
585	1975	Load Management Controls - Utility Premises	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586	1980	System Supervisory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587	1990	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588	2005	Property Under Capital Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589	2010	Electric Plant Purchased or Sold	\$0	\$0	\$0	\$0	\$0	\$0	\$0
590	Sub - Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0
591									
592	TOTAL - 5720		\$0	\$0	\$0	\$0	\$0	\$0	\$0
593									
594									
595			7	8	9	11	12	13	Sub-total
	Account	Description	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use	Sub-total
596	1565	Conservation and Demand Management							
598	1805	Land							
599	1805-1	Land Station >50 kV							
600	1805-2	Land Station <50 kV							
601	1806	Land Rights							
602	1806-1	Land Rights Station >50 kV							
603	1806-2	Land Rights Station <50 kV							
604	1808	Buildings and Fixtures							
605	1808-1	Buildings and Fixtures > 50 kV							
606	1808-2	Buildings and Fixtures < 50 kV							
607	1810	Leasehold Improvements							
608	1810-1	Leasehold Improvements >50 kV							
609	1810-2	Leasehold Improvements <50 kV							
610	1815	Transformer Station Equipment - Normally Primary above 50 kV							
611	1820	Distribution Station Equipment - Normally Primary below 50 kV							
612	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)							
613	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)							
614	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)							
615	1825	Storage Battery Equipment							
616	1825-1	Storage Battery Equipment > 50 kV							
617	1825-2	Storage Battery Equipment <50 kV							
618	1830	Poles, Towers and Fixtures							
619	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery							
620	1830-4	Poles, Towers and Fixtures - Primary							
621	1830-5	Poles, Towers and Fixtures - Secondary							
622	1835	Overhead Conductors and Devices							
623	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery							
624	1835-4	Overhead Conductors and Devices - Primary							
625	1835-5	Overhead Conductors and Devices - Secondary							
626	1840	Underground Conduit							
627	1840-3	Underground Conduit - Bulk Delivery							
628	1840-4	Underground Conduit - Primary							
629	1840-5	Underground Conduit - Secondary							
630	1845	Underground Conductors and Devices							
631	1845-3	Underground Conductors and Devices - Bulk Delivery							
632	1845-4	Underground Conductors and Devices - Primary							
633	1845-5	Underground Conductors and Devices - Secondary							
634	1850	Line Transformers							
635	1855	Services							
636	1860	Meters							
637	1880	IFRS Placeholder Expense Account							

[illegible]

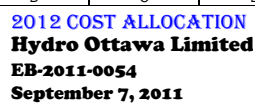
USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 KV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	35%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	35%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	35%
1835	Overhead Conductors and Devices	DNCP	CCA	35%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	35%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	35%
1840	Underground Conduit	DNCP	CCA	35%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	35%
1840-5	Underground Conduit - Secondary	SNCP	CCS	35%
1845	Underground Conductors and Devices	DNCP	CCA	35%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	35%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	35%
1850	Line Transformers	LTNCP	CCLT	30%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1880	IFRS Placeholder Asset Account		0	100%
1565	Conservation and Demand Management Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			

2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5010	Load Dispatching	1815-1855 D	1815-1855 C	35%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	35%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	35%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers- Operation	1850 D	1850 C	30%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	35%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	35%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	30%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	35%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	35%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	35%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	35%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	35%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	35%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	35%
5145	Maintenance of Underground Conduit	1840 D	1840 C	35%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	35%
5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	30%
5175	Maintenance of Meters		1860 C	100%

	A	B	C	D	E	F	G	I	J	K	L	N	O	P
1	<div><div></div><div><div>2012 COST ALLOCATION</div><div>Hydro Ottawa Limited</div><div>EB-2011-0054</div><div>September 7, 2011</div><div>Sheet E2 Allocator Worksheet - Version 2 of Model</div></div></div>													
2														
3														
4														
5														
6														
7	<div>Details:</div> <div>The worksheet below details how allocators are derived.</div>													
8														
9														
10														
11														
12														
13														
14														
				1	2	3	4	6	7	8	9	11	12	13
15	Explanation	ID and Factors	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
16														
17	Demand Allocators													
18														
19	1 cp													
20	Transformation CP	TCP1	100.00%	33.66%	11.87%	39.58%	8.38%	6.40%	0.00%	0.00%	0.12%	0.00%	0.00%	0.00%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	33.66%	11.87%	39.58%	8.38%	6.40%	0.00%	0.00%	0.12%	0.00%	0.00%	0.00%
22	Distribution CP (Total System)	DCP1	100.00%	33.66%	11.87%	39.58%	8.38%	6.40%	0.00%	0.00%	0.12%	0.00%	0.00%	0.00%
23														
24	4 cp													
25	Transformation CP	TCP4	100.00%	34.90%	11.01%	39.08%	8.36%	6.34%	0.18%	0.00%	0.12%	0.00%	0.01%	0.00%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	34.90%	11.01%	39.08%	8.36%	6.34%	0.18%	0.00%	0.12%	0.00%	0.01%	0.00%
27	Distribution CP (Total System)	DCP4	100.00%	34.90%	11.01%	39.08%	8.36%	6.34%	0.18%	0.00%	0.12%	0.00%	0.01%	0.00%
28														
29	12 cp													
30	Transformation CP	TCP12	100.00%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%	0.14%	0.00%	0.01%	0.00%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%	0.14%	0.00%	0.01%	0.00%
32	Distribution CP (Total System)	DCP12	100.00%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%	0.14%	0.00%	0.01%	0.00%
33														
34	NON CO_INCIDENT PEAK													
35	1 NCP													
36	Distribution NCP (Total System)	DNCP1	100.00%	29.60%	10.95%	40.14%	10.22%	7.87%	0.99%	0.00%	0.15%	0.00%	0.08%	0.00%
37	Primary NCP	PNCP1	100.00%	29.66%	10.97%	40.21%	10.24%	7.88%	0.89%	0.00%	0.06%	0.00%	0.08%	0.00%
38	Line Transformer NCP	LTNCP1	100.00%	34.97%	12.93%	41.23%	5.31%	4.37%	1.05%	0.00%	0.08%	0.00%	0.06%	0.00%
39	Secondary NCP	SNCP1	100.00%	48.04%	17.77%	32.64%	0.00%	0.00%	1.45%	0.00%	0.10%	0.00%	0.00%	0.00%
40														
41	4 NCP													
42	Distribution NCP (Total System)	DNCP4	100.00%	29.85%	10.76%	40.37%	10.09%	7.73%	0.98%	0.00%	0.15%	0.00%	0.07%	0.00%
43	Primary NCP	PNCP4	100.00%	29.91%	10.78%	40.44%	10.11%	7.75%	0.87%	0.00%	0.06%	0.00%	0.07%	0.00%
44	Line Transformer NCP	LTNCP4	100.00%	34.93%	12.59%	41.89%	5.20%	4.25%	1.02%	0.00%	0.07%	0.00%	0.05%	0.00%
45	Secondary NCP	SNCP4	100.00%	48.32%	17.42%	32.75%	0.00%	0.00%	1.41%	0.00%	0.10%	0.00%	0.00%	0.00%
46														
47	12 NCP													
48	Distribution NCP (Total System)	DNCP12	100.00%	29.47%	10.39%	41.08%	10.30%	7.68%	0.86%	0.00%	0.16%	0.00%	0.05%	0.00%
49	Primary NCP	PNCP12	100.00%	29.54%	10.42%	41.17%	10.32%	7.70%	0.75%	0.00%	0.06%	0.00%	0.05%	0.00%
50	Line Transformer NCP	LTNCP12	100.00%	34.85%	12.29%	42.24%	5.36%	4.27%	0.88%	0.00%	0.07%	0.00%	0.03%	0.00%
51	Secondary NCP	SNCP12	100.00%	48.11%	16.96%	33.61%	0.00%	0.00%	1.22%	0.00%	0.10%	0.00%	0.00%	0.00%
52														
53	Demand Allocators - Composite													
54														
55	DEMAND 1815-1855	1815-1855 D	100.00%	32.99%	11.59%	39.76%	8.28%	6.36%	0.88%	0.00%	0.08%	0.00%	0.05%	0.00%
56	DEMAND 1808	1808 D	100.00%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%	0.14%	0.00%	0.01%	0.00%

	A	B	C	D	E	F	G	I	J	K	L	N	O	P
57	DEMAND 1815	1815 D	100.00%	34.28%	10.00%	39.33%	9.05%	6.81%	0.38%	0.00%	0.14%	0.00%	0.01%	0.00%
58	DEMAND 1820	1820 D	100.00%	29.91%	10.78%	40.44%	10.11%	7.75%	0.87%	0.00%	0.06%	0.00%	0.07%	0.00%
		1815 & 1820												
59	DEMAND 1815 & 1820	D	100.00%	32.10%	10.39%	39.88%	9.58%	7.28%	0.62%	0.00%	0.10%	0.00%	0.04%	0.00%
60	DEMAND 1830	1830 D	100.00%	35.43%	12.77%	38.14%	7.08%	5.42%	1.04%	0.00%	0.07%	0.00%	0.05%	0.00%
61	DEMAND 1835	1835 D	100.00%	29.91%	10.78%	40.44%	10.11%	7.75%	0.87%	0.00%	0.06%	0.00%	0.07%	0.00%
		1830 & 1835												
62	DEMAND 1830 & 1835	D	100.00%	33.37%	12.03%	39.00%	8.21%	6.29%	0.98%	0.00%	0.07%	0.00%	0.06%	0.00%
63	DEMAND 1840	1840 D	100.00%	35.25%	12.70%	38.21%	7.18%	5.50%	1.03%	0.00%	0.07%	0.00%	0.05%	0.00%
64	DEMAND 1845	1845 D	100.00%	29.91%	10.78%	40.44%	10.11%	7.75%	0.87%	0.00%	0.06%	0.00%	0.07%	0.00%
		1840 & 1845												
65	DEMAND 1840 & 1845	D	100.00%	32.63%	11.76%	39.31%	8.62%	6.60%	0.95%	0.00%	0.07%	0.00%	0.06%	0.00%
66	DEMAND 1850	1850 D	100.00%	34.93%	12.59%	41.89%	5.20%	4.25%	1.02%	0.00%	0.07%	0.00%	0.05%	0.00%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
69														
70	CUSTOMER ALLOCATORS													
71														
72	Billing Data													
73	kWh	CEN	100.00%	29.45%	9.94%	39.45%	10.81%	8.69%	0.53%	0.00%	0.22%	0.00%	0.90%	0.00%
74	kW	CDEM	100.00%	0.00%	0.00%	70.38%	16.35%	11.29%	1.15%	0.00%	0.00%	0.00%	0.82%	0.00%
75	kWh - Excl WMP	CEN EWMP	100.00%	29.45%	9.94%	39.45%	10.81%	8.69%	0.53%	0.00%	0.22%	0.00%	0.90%	0.00%
76														
77	Dollar Billed	CREV	100.00%	53.88%	13.04%	22.60%	5.74%	3.77%	0.53%	0.00%	0.35%	0.00%	0.08%	0.00%
78	Bad Debt 3 Year Historical Average	BDHA	100.00%	67.70%	21.10%	7.50%	3.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Late Payment 3 Year Historical													
79	Average	LPHA	100.00%	56.10%	15.40%	22.90%	4.40%	1.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
80														
81	Number of Bills	CNB	100.00%	90.25%	7.55%	2.11%	0.04%	0.01%	0.01%	0.03%	0.01%	0.00%	0.00%	0.00%
82	Number of Connections (Unmetered)	CCON	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	53.84%	1.19%	44.97%	0.00%	0.00%	0.00%
83	Embedded Distributor	ED	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%
85														
86	Total Number of Customer	CCA	100.00%	89.23%	7.51%	1.05%	0.02%	0.00%	1.18%	0.03%	0.98%	0.00%	0.00%	0.00%
87	Subtransmission Customer Base	CCB	100.00%	32.29%	2.72%	0.38%	0.01%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
88	Primary Feeder Customer Base	CCP	100.00%	89.23%	7.51%	1.05%	0.02%	0.00%	1.18%	0.03%	0.98%	0.00%	0.00%	0.00%
89	Line Transformer Customer Base	CCLT	100.00%	89.25%	7.51%	1.05%	0.00%	0.00%	1.18%	0.03%	0.98%	0.00%	0.00%	0.00%
90	Secondary Feeder Customer Base	CCS	100.00%	90.20%	7.59%	0.00%	0.00%	0.00%	1.19%	0.03%	0.99%	0.00%	0.00%	0.00%
91														
92	Weighted - Services	CWCS	100.00%	83.84%	14.11%	0.00%	0.00%	0.00%	1.11%	0.02%	0.92%	0.00%	0.00%	0.00%
93	Weighted Meter -Capital	CWMC	100.00%	73.81%	13.37%	11.24%	1.30%	0.24%	0.00%	0.00%	0.00%	0.00%	0.04%	0.00%
94	Weighted Meter Reading	CWMR	100.00%	77.01%	10.78%	10.78%	1.17%	0.22%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%
95	Weighted Bills	CWNB	100.00%	74.84%	12.52%	12.26%	0.24%	0.10%	0.01%	0.00%	0.03%	0.00%	0.01%	0.00%
96														
	CUSTOMER ALLOCATORS -													
97	Composite													
98														
99	CUSTOMER 1815-1855	1815-1855 C	100.00%	86.47%	9.66%	1.35%	0.21%	0.17%	1.14%	0.03%	0.95%	0.00%	0.02%	0.00%
100	CUSTOMER 1808	1808 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
101	CUSTOMER 1815	1815 C	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
102	CUSTOMER 1820	1820 C	100.00%	29.45%	9.94%	39.45%	10.81%	8.69%	0.53%	0.00%	0.22%	0.00%	0.90%	0.00%
		1815 & 1820												
103	CUSTOMER 1815 & 1820	C	100.00%	29.45%	9.94%	39.45%	10.81%	8.69%	0.53%	0.00%	0.22%	0.00%	0.90%	0.00%
104	CUSTOMER 1830	1830 C	100.00%	89.52%	7.53%	0.74%	0.01%	0.00%	1.18%	0.03%	0.99%	0.00%	0.00%	0.00%
105	CUSTOMER 1835	1835 C	100.00%	89.23%	7.51%	1.05%	0.02%	0.00%	1.18%	0.03%	0.98%	0.00%	0.00%	0.00%
		1830 & 1835												
106	CUSTOMER 1830 & 1835	C	100.00%	89.41%	7.52%	0.85%	0.02%	0.00%	1.18%	0.03%	0.98%	0.00%	0.00%	0.00%
107	CUSTOMER 1840	1840 C	100.00%	89.51%	7.53%	0.75%	0.02%	0.00%	1.18%	0.03%	0.99%	0.00%	0.00%	0.00%
108	CUSTOMER 1845	1845 C	100.00%	89.23%	7.51%	1.05%	0.02%	0.00%	1.18%	0.03%	0.98%	0.00%	0.00%	0.00%
		1840 & 1845												
109	CUSTOMER 1840 & 1845	C	100.00%	89.37%	7.52%	0.90%	0.02%	0.00%	1.18%	0.03%	0.98%	0.00%	0.00%	0.00%

[illegible]



Instructions:
Input sheet for Demand Allocators.

PLCC WATTS
400

16			1	2	3	4	6	7	8	9	11	12	13
17	Customer Classes	Total	Residential	GS <50	GS 50 to 1,499 kW	GS 1,500 to 4,999 kW	Large Use	Street Light	Sentinel	Unmetered Scattered Load	Standby Power GS 50 to 1,499 kW	Standby Power GS 1,500 to 4,999 kW	Standby Power Large Use
18													
19	CCA	314,809	280,901	23,636	3,313	67	12	3,703	82	3,093	0	2	0
20	CCB	869,830	280,901	23,636	3,313	67	12	15	82	0	0	2	0
21	CCP	314,809	280,901	23,636	3,313	67	12	3,703	82	3,093	0	2	0
22	CCLT	314,728	280,901	23,636	3,313	0	0	3,703	82	3,093	0	0	0
23	CCS	311,415	280,901	23,636	0	0	0	3,703	82	3,093	0	0	0
24													
25	PLCC-CCA	125,924	112,360	9,454	1,325	27	5	1,481	33	1,237	0	1	0
26	PLCC-CCB	347,932	112,360	9,454	1,325	27	5	6	33	0	0	1	0
27	PLCC-CCP	125,924	112,360	9,454	1,325	27	5	1,481	33	1,237	0	1	0
28	PLCC-CCLT	125,891	112,360	9,454	1,325	0	0	1,481	33	1,237	0	0	0
29	PLCC-CCS	124,566	112,360	9,454	0	0	0	1,481	33	1,237	0	0	0
30													
31													
32	1NCP												
33	DNCP1	1,550,574	534,900	165,711	574,219	145,907	112,311	14,199	26	2,149	0	1,152	0
34	PNCP1	1,550,574	534,900	165,711	574,219	145,907	112,311	14,199	26	2,149	0	1,152	0
35	LTNCP1	1,334,220	534,900	165,711	499,571	64,199	52,786	14,199	26	2,149	0	680	0
36	SNCP1	1,004,095	534,900	165,711	287,110	0	0	14,199	26	2,149	0	0	0
37													
38	PLCC - 1NCP												
39	DNCP1A	1,427,370	422,540	156,257	572,894	145,880	112,306	14,193	0	2,149	0	1,151	0
40	PNCP1A	1,424,657	422,540	156,257	572,894	145,880	112,306	12,718	0	912	0	1,151	0
41	LTNCP1A	1,208,336	422,540	156,257	498,245	64,199	52,786	12,718	0	912	0	680	0
42	SNCP1A	879,536	422,540	156,257	287,110	0	0	12,718	0	912	0	0	0
43													
44	4 NCP												
45													
46	DNCP4	6,054,862	2,109,703	636,235	2,250,469	561,451	430,176	54,445	100	8,447	0	3,836	0
47	PNCP4	6,054,862	2,109,703	636,235	2,250,469	561,451	430,176	54,445	100	8,447	0	3,836	0
48	LTNCP4	5,256,580	2,109,703	636,235	1,996,166	247,038	202,183	54,445	100	8,447	0	2,263	0
49	SNCP4	3,934,165	2,109,703	636,235	1,125,235	0	0	54,445	100	8,447	0	0	0
50													
51	PLCC - 4NCP												
52	DNCP4A	5,562,048	1,660,261	598,417	2,245,168	561,344	430,157	54,421	0	8,447	0	3,833	0
53	PNCP4A	5,551,199	1,660,261	598,417	2,245,168	561,344	430,157	48,520	0	3,498	0	3,833	0
54	LTNCP4A	4,753,047	1,660,261	598,417	1,990,865	247,038	202,183	48,520	0	3,498	0	2,263	0
55	SNCP4A	3,435,932	1,660,261	598,417	1,125,235	0	0	48,520	0	3,498	0	0	0
56													
57	12NCP												
58													
59	DNCP12	16,569,501	5,796,203	1,681,962	6,215,056	1,554,871	1,159,221	130,396	237	24,161	0	7,394	0
60	PNCP12	16,569,501	5,796,203	1,681,962	6,215,056	1,554,871	1,159,221	130,396	237	24,161	0	7,394	0
61	LTNCP12	14,273,398	5,796,203	1,681,962	5,407,099	684,143	544,834	130,396	237	24,161	0	4,362	0
62	SNCP12	10,740,487	5,796,203	1,681,962	3,107,528	0	0	130,396	237	24,161	0	0	0
63													
64	PLCC - 12NCP												
65	DNCP12A	15,091,123	4,447,878	1,568,509	6,199,154	1,554,549	1,159,163	130,324	0	24,161	0	7,384	0
66	PNCP12A	15,058,574	4,447,878	1,568,509	6,199,154	1,554,549	1,159,163	112,622	0	9,315	0	7,384	0
67	LTNCP12A	12,762,860	4,447,878	1,568,509	5,391,196	684,143	544,834	112,622	0	9,315	0	4,362	0
68	SNCP12A	9,245,852	4,447,878	1,568,509	3,107,528	0	0	112,622	0	9,315	0	0	0
69													

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp			O&M	
1608	Franchises and Consents	Other Distribution Assets	gp				
1805	Land		dp	DDCP			
1805-1	Land Station >50 kV		dp	TCP	TCP12		
1805-2	Land Station <50 kV		dp	DCP	DCP12		
1806	Land Rights		dp	DDCP			
1806-1	Land Rights Station >50 kV		dp	TCP	TCP12		
1806-2	Land Rights Station <50 kV		dp	DCP	DCP12		
1808	Buildings and Fixtures		dp	DDCP			
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP12		
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP12		
1810	Leasehold Improvements		dp	DDCP			
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP12		
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP12		
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP12		
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP12		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP12		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp			CEN	
1825	Storage Battery Equipment		dp	DDCP			
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP12		
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP12		
1830	Poles, Towers and Fixtures		dp	DDNCP			
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP12		
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4	CCP	x
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4	CCS	x
1835	Overhead Conductors and Devices		dp	DDNCP			

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP12		
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4	CCP	x
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4	CCS	x
1840	Underground Conduit		dp	DDNCP			
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP12		
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4	CCP	x
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4	CCS	x
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP			
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP12		
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4	CCP	x
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4	CCS	x
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4	CCLT	x
1855	Services	Services and Meters	dp			CWCS	
1860	Meters	Services and Meters	dp			CWMC	
1880	IFRS Placeholder Asset Account	IFRS Placeholder Asset Account	dp			0	
1905	Land	Land and Buildings	gp				
1906	Land Rights	Land and Buildings	gp				
1908	Buildings and Fixtures	General Plant	gp				
1910	Leasehold Improvements	General Plant	gp				
1915	Office Furniture and Equipment	Equipment	gp				
1920	Computer Equipment - Hardware	IT Assets	gp				
1925	Computer Software	IT Assets	gp				
1930	Transportation Equipment	Equipment	gp				
1935	Stores Equipment	Equipment	gp				
1940	Tools, Shop and Garage Equipment	Equipment	gp				
1945	Measurement and Testing Equipment	Equipment	gp				
1950	Power Operated Equipment	Equipment	gp				
1955	Communication Equipment	Equipment	gp				
1960	Miscellaneous Equipment	Equipment	gp				
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp				
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
1980	System Supervisory Equipment	Other Distribution Assets	gp				
1990	Other Tangible Property	Other Distribution Assets	gp				
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out	Breakout	
2005	Property Under Capital Leases	Other Distribution Assets	gp				
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp				
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out	Breakout	
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out	Breakout	
3046	Balance Transferred From Income	Equity	NI				
4080	Distribution Services Revenue	Distribution Services Revenue	CREV				
4080-1	Revenue from Rates	Distribution Services Revenue	CREV				
4080-2	SSS Admin Charge	Other Distribution Revenue	mi				
4082	Retail Services Revenues	Other Distribution Revenue	mi				
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi				
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi				
4205	Interdepartmental Rents	Other Distribution Revenue	mi				
4210	Rent from Electric Property	Other Distribution Revenue	mi				
4215	Other Utility Operating Income	Other Distribution Revenue	mi				
4220	Other Electric Revenues	Other Distribution Revenue	mi				
4225	Late Payment Charges	Late Payment Charges	mi				
4235	Miscellaneous Service Revenues	Specific Service Charges	mi				
4235-1	Account Set Up Charges	Specific Service Charges	mi				
4235-90	Miscellaneous Service Revenues - Residual	Specific Service Charges	mi				
4240	Provision for Rate Refunds	Other Distribution Revenue	mi				
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi				
4305	Regulatory Debits	Other Income & Deductions	mi				
4310	Regulatory Credits	Other Income & Deductions	mi				
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi				
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi				
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi				
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi				
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi				
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi				
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi				
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi				
4375	Revenues from Non-Utility Operations	Other Income & Deductions	mi				
4380	Expenses of Non-Utility Operations	Other Income & Deductions	mi				
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi				
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi				
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi				
4405	Interest and Dividend Income	Other Income & Deductions	mi				
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi				
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop				
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop				
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop				
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop				
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop				
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop				
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop				
4750	Charges-LV	Power Supply Expenses (Working Capital)	cop				
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D	1808 C	
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D	1815 C	
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D	1820 C	
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D	1850 C	x
5065	Meter Expense	Operation (Working Capital)	cu			CWMC	
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu			CCA	
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu			CCA	
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845 D	1840 & 1845 C	x
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5096	Other Rent	Operation (Working Capital)	di				
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D	1815-1855 C	x
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D	1808 C	
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D	1815 C	
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D	1820 C	
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D	1830 C	x
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D	1835 C	x
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835 D	1830 & 1835 C	x
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D	1840 C	x
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D	1845 C	x
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D	1855 C	
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D	1850 C	x
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D	1860 C	
5305	Supervision	Billing and Collection (Working Capital)	cu			CWNB	
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu			CWMR	
5315	Customer Billing	Billing and Collection (Working Capital)	cu			CWNB	
5320	Collecting	Billing and Collection (Working Capital)	cu			CWNB	
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu			CWNB	
5330	Collection Charges	Billing and Collection (Working Capital)	cu			CWNB	

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu			BDHA	
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu			CWNB	
5405	Supervision	Community Relations (Working Capital)	ad				
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad				
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad				
5420	Community Safety Program	Community Relations (Working Capital)	ad				
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad				
5505	Supervision	Other Distribution Expenses	ad				
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad				
5515	Advertising Expense	Advertising Expenses	ad				
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad				
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad				
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad				
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad				
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad				
5635	Property Insurance	Insurance Expense (Working Capital)	ad				
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad				
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad				
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad				
5660	General Advertising Expenses	Advertising Expenses	ad				
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad				
5670	Rent	Administrative and General Expenses (Working Capital)	ad				
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad				
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad				
5681	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad				
5682	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad				
5683	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad				
5684	IFRS Placeholder Expense Account	Administrative and General Expenses (Working Capital)	ad				
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop				
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out	Breakout	
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out	Breakout	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep				
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep				
5740	Amortization of Deferred Charges	Amortization of Assets	dep				
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT				
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad				
6110	Income Taxes	Income Tax Expense - Unclassified	Input				

Uniform System of Accounts - Detail Accounts:					Classification and Allocation		
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand	Customer	Joint
6205	Donations	Charitable Contributions	ad				
6210	Life Insurance	Insurance Expense (Working Capital)	ad				
6215	Penalties	Other Distribution Expenses	ad				
6225	Other Deductions	Other Distribution Expenses	ad				



2012 COST ALLOCATION
Hydro Ottawa Limited
EB-2011-0054
September 7, 2011

Sheet E5 Reconciliation Worksheet - Version 2 of Model

Details:

The worksheet below shows reconciliation of costs included and excluded in the Trial Balance.

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1565	Conservation and Demand Management Expenditures and Recoveries	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1608	Franchises and Consents	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805	Land		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1805-1	Land Station >50 kV		\$257,862	\$257,862		\$0	\$257,862	\$257,862	\$0	\$257,862	\$0
1805-2	Land Station <50 kV		\$4,188,027	\$4,188,027		\$0	\$4,188,027	\$4,188,027	\$0	\$4,188,027	\$0
1806	Land Rights		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-1	Land Rights Station >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1806-2	Land Rights Station <50 kV		\$2,716,164	\$2,716,164		\$0	\$2,716,164	\$2,716,164	\$0	\$2,716,164	\$0
1808	Buildings and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1808-1	Buildings and Fixtures > 50 kV		\$3,556,314	\$3,556,314		\$0	\$3,556,314	\$3,556,314	\$0	\$3,556,314	\$0
1808-2	Buildings and Fixtures < 50 kV		\$21,845,927	\$21,845,927		\$0	\$21,845,927	\$21,845,927	\$0	\$21,845,927	\$0
1810	Leasehold Improvements		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-1	Leasehold Improvements >50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1810-2	Leasehold Improvements <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$79,394,880	\$79,394,880		\$0	\$79,394,880	\$79,394,880	\$0	\$79,394,880	\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		\$78,724,065	\$78,724,065		\$0	\$78,724,065	\$78,724,065	\$0	\$78,724,065	\$0
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		\$6,845,571	\$6,845,571		\$0	\$6,845,571	\$6,845,571	\$0	\$6,845,571	\$0
1825	Storage Battery Equipment		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-1	Storage Battery Equipment > 50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1825-2	Storage Battery Equipment <50 kV		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830	Poles, Towers and Fixtures		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1830-4	Poles, Towers and Fixtures - Primary		\$93,130,011	\$93,130,011		\$0	\$93,130,011	\$93,130,011	\$0	\$93,130,011	\$0
1830-5	Poles, Towers and Fixtures - Secondary		\$39,912,862	\$39,912,862		\$0	\$39,912,862	\$39,912,862	\$0	\$39,912,862	\$0
1835	Overhead Conductors and Devices		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
1835-4	Overhead Conductors and Devices - Primary		\$79,039,737	\$79,039,737		\$0	\$79,039,737	\$79,039,737	\$0	\$79,039,737	\$0
1835-5	Overhead Conductors and Devices - Secondary		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

4245	Government Assistance Directly Credited to Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4305	Regulatory Debits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4310	Regulatory Credits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4315	Revenues from Electric Plant Leased to Others	(\$1,412,696)	(\$1,412,696)	\$0	(\$1,412,696)	(\$1,412,696)	\$0	(\$1,412,696)	\$0
4320	Expenses of Electric Plant Leased to Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4325	Revenues from Merchandise, Jobbing, Etc.	(\$3,758,730)	(\$3,758,730)	\$0	(\$3,758,730)	(\$3,758,730)	\$0	(\$3,758,730)	\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	\$2,474,796	\$2,474,796	\$0	\$2,474,796	\$2,474,796	\$0	\$2,474,796	\$0
4335	Profits and Losses from Financial Instrument Hedges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4340	Profits and Losses from Financial Instrument Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4345	Gains from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4350	Losses from Disposition of Future Use Utility Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4355	Gain on Disposition of Utility and Other Property	(\$55,250)	(\$55,250)	\$0	(\$55,250)	(\$55,250)	\$0	(\$55,250)	\$0
4360	Loss on Disposition of Utility and Other Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4365	Gains from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4370	Losses from Disposition of Allowances for Emission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4375	Revenues from Non-Utility Operations	(\$17,755,700)	(\$17,755,700)	\$0	(\$17,755,700)	(\$17,755,700)	\$0	(\$17,755,700)	\$0
4380	Expenses of Non-Utility Operations	\$17,755,700	\$17,755,700	\$0	\$17,755,700	\$17,755,700	\$0	\$17,755,700	\$0
4390	Miscellaneous Non-Operating Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4395	Rate-Payer Benefit Including Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4398	Foreign Exchange Gains and Losses, Including Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4405	Interest and Dividend Income	(\$98,440)	(\$98,440)	\$0	(\$98,440)	(\$98,440)	\$0	(\$98,440)	\$0
4415	Equity in Earnings of Subsidiary Companies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4705	Power Purchased	\$680,575,967	#####	\$0	#####	\$680,575,967	\$0	#####	\$0
4708	Charges-WMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4710	Cost of Power Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4714	Charges-NW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4715	System Control and Load Dispatching	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4716	Charges-CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4730	Rural Rate Assistance Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4750	Charges-LV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5005	Operation Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5010	Load Dispatching	\$3,762,164	\$3,762,164	\$0	\$3,762,164	\$3,762,164	\$0	\$3,762,164	\$0
5012	Station Buildings and Fixtures Expense	\$717,818	\$717,818	\$0	\$717,818	\$717,818	\$0	\$717,818	\$0
5014	Transformer Station Equipment - Operation Labour	\$156,056	\$156,056	\$0	\$156,056	\$156,056	\$0	\$156,056	\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$33,351	\$33,351	\$0	\$33,351	\$33,351	\$0	\$33,351	\$0
5016	Distribution Station Equipment - Operation Labour	\$527,212	\$527,212	\$0	\$527,212	\$527,212	\$0	\$527,212	\$0
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$86,513	\$86,513	\$0	\$86,513	\$86,513	\$0	\$86,513	\$0

5020	Overhead Distribution Lines and Feeders - Operation Labour	\$475,396	\$475,396	\$0	\$475,396	\$475,396	\$0	\$475,396	\$0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$96,563	\$96,563	\$0	\$96,563	\$96,563	\$0	\$96,563	\$0
5030	Overhead Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5035	Overhead Distribution Transformers- Operation	\$19,441	\$19,441	\$0	\$19,441	\$19,441	\$0	\$19,441	\$0
5040	Underground Distribution Lines and Feeders - Operation Labour	\$462,525	\$462,525	\$0	\$462,525	\$462,525	\$0	\$462,525	\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$1,489,863	\$1,489,863	\$0	\$1,489,863	\$1,489,863	\$0	\$1,489,863	\$0
5050	Underground Subtransmission Feeders - Operation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5055	Underground Distribution Transformers - Operation	\$843	\$843	\$0	\$843	\$843	\$0	\$843	\$0
5065	Meter Expense	\$1,116,453	\$1,116,453	\$0	\$1,116,453	\$1,116,453	\$0	\$1,116,453	\$0
5070	Customer Premises - Operation Labour	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5075	Customer Premises - Materials and Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5085	Miscellaneous Distribution Expense	\$2,939,124	\$2,939,124	\$0	\$2,939,124	\$2,939,124	\$0	\$2,939,124	\$0
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5096	Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5105	Maintenance Supervision and Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5112	Maintenance of Transformer Station Equipment	\$165,994	\$165,994	\$0	\$165,994	\$165,994	\$0	\$165,994	\$0
5114	Maintenance of Distribution Station Equipment	\$917,723	\$917,723	\$0	\$917,723	\$917,723	\$0	\$917,723	\$0
5120	Maintenance of Poles, Towers and Fixtures	\$231,310	\$231,310	\$0	\$231,310	\$231,310	\$0	\$231,310	\$0
5125	Maintenance of Overhead Conductors and Devices	\$812,091	\$812,091	\$0	\$812,091	\$812,091	\$0	\$812,091	\$0
5130	Maintenance of Overhead Services	\$534,097	\$534,097	\$0	\$534,097	\$534,097	\$0	\$534,097	\$0
5135	Overhead Distribution Lines and Feeders - Right of Way	\$2,724,551	\$2,724,551	\$0	\$2,724,551	\$2,724,551	\$0	\$2,724,551	\$0
5145	Maintenance of Underground Conduit	\$8,730	\$8,730	\$0	\$8,730	\$8,730	\$0	\$8,730	\$0
5150	Maintenance of Underground Conductors and Devices	\$1,445,307	\$1,445,307	\$0	\$1,445,307	\$1,445,307	\$0	\$1,445,307	\$0
5155	Maintenance of Underground Services	\$257,930	\$257,930	\$0	\$257,930	\$257,930	\$0	\$257,930	\$0
5160	Maintenance of Line Transformers	\$653,280	\$653,280	\$0	\$653,280	\$653,280	\$0	\$653,280	\$0
5175	Maintenance of Meters	\$1,523,535	\$1,523,535	\$0	\$1,523,535	\$1,523,535	\$0	\$1,523,535	\$0
5305	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5310	Meter Reading Expense	\$1,556,256	\$1,556,256	\$0	\$1,556,256	\$1,556,256	\$0	\$1,556,256	\$0
5315	Customer Billing	\$7,332,871	\$7,332,871	\$0	\$7,332,871	\$7,332,871	\$0	\$7,332,871	\$0
5320	Collecting	\$2,134,783	\$2,134,783	\$0	\$2,134,783	\$2,134,783	\$0	\$2,134,783	\$0
5325	Collecting- Cash Over and Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5330	Collection Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5335	Bad Debt Expense	\$1,061,700	\$1,061,700	\$0	\$1,061,700	\$1,061,700	\$0	\$1,061,700	\$0
5340	Miscellaneous Customer Accounts Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5405	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410	Community Relations - Sundry	\$6,727,367	\$6,727,367	\$0	\$6,727,367	\$6,727,367	\$0	\$6,727,367	\$0
5415	Energy Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

5420	Community Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5425	Miscellaneous Customer Service and Informational Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5505	Supervision	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510	Demonstrating and Selling Expense	\$184,305	\$184,305	\$0	\$184,305	\$184,305	\$0	\$184,305	\$0
5515	Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520	Miscellaneous Sales Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5605	Executive Salaries and Expenses	\$3,083,243	\$3,083,243	\$0	\$3,083,243	\$3,083,243	\$0	\$3,083,243	\$0
5610	Management Salaries and Expenses	\$8,951,189	\$8,951,189	\$0	\$8,951,189	\$8,951,189	\$0	\$8,951,189	\$0
5615	General Administrative Salaries and Expenses	\$941,222	\$941,222	\$0	\$941,222	\$941,222	\$0	\$941,222	\$0
5620	Office Supplies and Expenses	\$2,900,322	\$2,900,322	\$0	\$2,900,322	\$2,900,322	\$0	\$2,900,322	\$0
5625	Administrative Expense Transferred Credit	(\$4,689,137)	(\$4,689,137)	\$0	(\$4,689,137)	(\$4,689,137)	\$0	(\$4,689,137)	\$0
5630	Outside Services Employed	\$1,767,285	\$1,767,285	\$0	\$1,767,285	\$1,767,285	\$0	\$1,767,285	\$0
5635	Property Insurance	\$645,957	\$645,957	\$0	\$645,957	\$645,957	\$0	\$645,957	\$0
5640	Injuries and Damages	\$790,941	\$790,941	\$0	\$790,941	\$790,941	\$0	\$790,941	\$0
5645	Employee Pensions and Benefits	\$728,000	\$728,000	\$0	\$728,000	\$728,000	\$0	\$728,000	\$0
5650	Franchise Requirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5655	Regulatory Expenses	\$1,298,157	\$1,298,157	\$0	\$1,298,157	\$1,298,157	\$0	\$1,298,157	\$0
5660	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5665	Miscellaneous General Expenses	\$2,440,865	\$2,440,865	\$0	\$2,440,865	\$2,440,865	\$0	\$2,440,865	\$0
5670	Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5675	Maintenance of General Plant	\$4,704,837	\$4,704,837	\$0	\$4,704,837	\$4,704,837	\$0	\$4,704,837	\$0
5680	Electrical Safety Authority Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5681	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5682	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5683	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5684	IFRS Placeholder Expense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5685	Independent Market Operator Fees and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5705	Amortization Expense - Property, Plant, and Equipment	\$47,415,618	\$47,415,618	\$0	\$47,415,618	\$47,415,618	\$0	\$47,415,618	\$0
5710	Amortization of Limited Term Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5735	Amortization of Deferred Development Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5740	Amortization of Deferred Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6005	Interest on Long Term Debt	\$20,854,101	\$20,854,101	\$0	\$20,854,101	\$20,854,101	\$0	\$20,854,101	\$0
6105	Taxes Other Than Income Taxes	\$1,806,109	\$1,806,109	\$0	\$1,806,109	\$1,806,109	\$0	\$1,806,109	\$0
6110	Income Taxes	\$8,566,937	\$8,566,937	\$0	\$8,566,937	\$8,566,937	\$0	\$8,566,937	\$0
6205	Donations	\$173,400	\$173,400	\$0	\$173,400	\$173,400	\$0	\$173,400	\$0
6210	Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6215	Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6225	Other Deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total		(\$96,694,741)	\$1,311,897,168	#####	\$0	#####	\$1,215,202,427	\$0	##### (\$0)
				Control	\$1,215,202,427				

Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference
1808	\$ 717,818	\$ -	\$ -	\$ 717,818	\$ 717,818	\$ -	\$ 717,818	\$ -
1815	\$ 355,401	\$ -	\$ -	\$ 355,401	\$ 355,401	\$ -	\$ 355,401	\$ -
1820	\$ 1,531,448	\$ -	\$ -	\$ 1,531,448	\$ 1,531,448	\$ -	\$ 1,531,448	\$ -
1830	\$ 231,310	\$ -	\$ -	\$ 231,310	\$ 231,310	\$ -	\$ 231,310	\$ -
1835	\$ 812,091	\$ -	\$ -	\$ 812,091	\$ 812,091	\$ -	\$ 812,091	\$ -
1840	\$ 8,730	\$ -	\$ -	\$ 8,730	\$ 8,730	\$ -	\$ 8,730	\$ -
1845	\$ 1,445,307	\$ -	\$ -	\$ 1,445,307	\$ 1,445,307	\$ -	\$ 1,445,307	\$ -
1850	\$ 673,564	\$ -	\$ -	\$ 673,564	\$ 673,564	\$ -	\$ 673,564	\$ -
1855	\$ 792,027	\$ -	\$ -	\$ 792,027	\$ 792,027	\$ -	\$ 792,027	\$ -
1860	\$ 1,523,535	\$ -	\$ -	\$ 1,523,535	\$ 1,523,535	\$ -	\$ 1,523,535	\$ -
1815-1855	\$ 6,701,288	\$ -	\$ -	\$ 6,701,288	\$ 6,701,288	\$ -	\$ 6,701,288	\$ -
1830 & 1835	\$ 3,296,510	\$ -	\$ -	\$ 3,296,510	\$ 3,296,510	\$ -	\$ 3,296,510	\$ -
1840 & 1845	\$ 1,952,388	\$ -	\$ -	\$ 1,952,388	\$ 1,952,388	\$ -	\$ 1,952,388	\$ -
BCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BDHA	\$ 1,061,700	\$ -	\$ -	\$ 1,061,700	\$ 1,061,700	\$ -	\$ 1,061,700	\$ -
Break Out	\$ (701,365,468)	\$ -	\$ -	\$ (701,365,468)	\$ (701,365,468)	\$ -	\$ (701,365,468)	\$ (0)
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEN	\$ 6,845,571	\$ -	\$ -	\$ 6,845,571	\$ 6,845,571	\$ -	\$ 6,845,571	\$ -
CEN EWMP	\$ 680,575,967	\$ -	\$ -	\$ 680,575,967	\$ 680,575,967	\$ -	\$ 680,575,967	\$ -
CREV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CWCS	\$ 115,396,024	\$ -	\$ -	\$ 115,396,024	\$ 115,396,024	\$ -	\$ 115,396,024	\$ -
CWMC	\$ 105,255,609	\$ -	\$ -	\$ 105,255,609	\$ 105,255,609	\$ -	\$ 105,255,609	\$ -
CWMR	\$ 1,556,256	\$ -	\$ -	\$ 1,556,256	\$ 1,556,256	\$ -	\$ 1,556,256	\$ -
CWNB	\$ 9,130,654	\$ -	\$ -	\$ 9,130,654	\$ 9,130,654	\$ -	\$ 9,130,654	\$ -
DCP	\$ 28,750,119	\$ -	\$ -	\$ 28,750,119	\$ 28,750,119	\$ -	\$ 28,750,119	\$ -
LPHA	\$ (1,326,000)	\$ -	\$ -	\$ (1,326,000)	\$ (1,326,000)	\$ -	\$ (1,326,000)	\$ -
LTNCP	\$ 128,958,122	\$ -	\$ -	\$ 128,958,122	\$ 128,958,122	\$ -	\$ 128,958,122	\$ -
NFA	\$ 2,737,416	\$ -	\$ -	\$ 2,737,416	\$ 2,737,416	\$ -	\$ 2,737,416	\$ -
NFA ECC	\$ 190,849,489	\$ -	\$ -	\$ 190,849,489	\$ 190,849,489	\$ -	\$ 190,849,489	\$ -
O&M	\$ 30,001,996	\$ -	\$ -	\$ 30,001,996	\$ 30,001,996	\$ -	\$ 30,001,996	\$ -
PNCP	\$ 560,717,847	\$ -	\$ -	\$ 560,717,847	\$ 560,717,847	\$ -	\$ 560,717,847	\$ -
SNCP	\$ 93,677,742	\$ -	\$ -	\$ 93,677,742	\$ 93,677,742	\$ -	\$ 93,677,742	\$ -
TCP	\$ 83,209,055	\$ -	\$ -	\$ 83,209,055	\$ 83,209,055	\$ -	\$ 83,209,055	\$ -
Total	\$ 1,356,073,516	\$ -	\$ -	\$ 1,356,073,516	\$ 1,356,073,516	\$ -	\$ 1,356,073,516	\$ (0)



Appendix 2-O Cost Allocation

Please complete the following four tables.

a) Allocated Costs

Classes	Costs Allocated from Previous Study \$000	%	Costs Allocated in Test Year Study \$000 (Column 7A)	%
Residential	\$ 90,240	57.59%	\$ 94,436	56.15%
GS < 50 kW	\$ 18,424	11.76%	\$ 19,094	11.35%
GS > 50 < 1,500 kW	\$ 34,982	22.32%	\$ 39,360	23.40%
GS > 1,500 < 5000 kW	\$ 6,084	3.88%	\$ 7,806	4.64%
Large User, if applicable	\$ 4,055	2.59%	\$ 5,754	3.42%
Street Lighting	\$ 954	0.61%	\$ 1,183	0.70%
Sentinel Lighting	\$ 13	0.01%	\$ 11	0.01%
Unmetered Scattered Load (USL)	\$ 486	0.31%	\$ 471	0.28%
Standby	\$ 1,459	0.93%	\$ 59	0.04%
		0.00%		0.00%
Embedded distributor, if applicant is a host distributor		0.00%		0.00%
Total	\$ 156,697	100.00%	\$ 168,174	100.00%

Notes

Customer Classification

Host Distributors: Provide information on embedded distributor(s) as a separate class, even if your proposal is to bill the embedded distributor(s) as (a) General Service customer(s).

If proposed rate classes differ from those in place in the previous Cost Allocation study, modify the rate classes to match the current application as closely as possible.

Class Revenue Requirements

If using the Board-issued model, enter data from Worksheet O-1, row 39 in the 2012 model.

For the Embedded Distributor(s), the Service Revenue Requirement does not include Account 4750 - Low Voltage (LV) Costs

Exclude costs in deferral and variance accounts.

Include Smart Meter costs only to the extent that they are being included in Rate Base and Revenue Requirement (i.e. being transferred from accounts 1555 and 1556 as a result of a prudence review).



b) Calculated Class Revenues

Classes (same as previous table)	Column 7B	Column 7C	Column 7D	Column 7E
	Load Forecast (LF) X current approved rates \$000	LF X current approved rates X (1 + d) \$000	LF X proposed rates \$000	Miscellaneous Revenue \$000
Residential	\$ 75,464	\$ 85,754	\$ 85,753	\$ 5,920
GS < 50 kW	\$ 18,259	\$ 20,749	\$ 20,749	\$ 1,088
GS > 50 < 1,500 kW	\$ 32,480	\$ 36,909	\$ 35,963	\$ 1,564
GS > 1,500 < 5000 kW	\$ 8,248	\$ 9,373	\$ 9,140	\$ 247
Large User, if applicable	\$ 5,411	\$ 6,149	\$ 5,997	\$ 149
Street Lighting	\$ 747	\$ 849	\$ 848	\$ 37
Sentinel Lighting	\$ 3	\$ 3	\$ 4	\$ 1
Unmetered Scattered Load (USL)	\$ 494	\$ 561	\$ 561	\$ 19
Standby	\$ 117	\$ 133	\$ 133	\$ 2
Embedded distributor, if applicant is a host distributor				
Total	\$ 141,223	\$ 160,480	\$ 159,148	\$ 9,026

Notes: d=1.1364

Columns 7B to 7D

LF means Load Forecast of Annual Billing Quantities (i.e. customers or connections X 12, and kWh or kW, as applicable)

Exclude revenue from rate adders and rate riders. For Embedded Distributor(s): exclude revenue in account 4075.

Columns 7C and 7D:

Column total in each column should equal the Base Revenue Requirement.

For Embedded Distributor(s), Base Revenue Requirement does not include Account 4750 - Low Voltage Costs

Column 7C:

The Board cost allocation model calculates "1+d" in worksheet O-1, cell C21. "d" is defined as Revenue Deficiency/ Revenue at Current Rates.

Column 7E:

If using the Board-issued Cost Allocation model, enter Miscellaneous Revenue as it appears in Worksheet O-1, row 19.



c) Rebalancing Revenue-to-Cost (R/C) Ratios

Class	Previously Approved Ratios	Status Quo Ratios	Proposed Ratios	Policy Range
	Most Recent Year: 20XX	(7C + 7E) / (7A)	(7D + 7E) / (7A)	
	%	%	%	%
Residential	94.00	181.61	97.07	85 - 115
GS < 50 kW	112.00	217.33	114.37	80 - 120
GS > 50 < 1,500 kW	100.00	185.14	95.34	80 - 120
GS > 1,500 < 5000 kW	151.00	237.16	120.25	80 - 120
Large User, if applicable	114.00	211.08	106.81	85 - 115
Street Lighting	71.00	143.44	74.81	70 - 120
Sentinel Lighting	34.00	67.36	40.91	80 - 120
Unmetered Scattered Load (USL)	119.00	238.29	123.14	80 - 120
Standby	100.00	450.77	228.14	
Embedded distributor, if applicant is a host distributor				

Notes:

Previously Approved Revenue-to-Cost Ratios

For most applicants, Most Recent Year would be the third year of the IRM 3 period, e.g. if the applicant rebased in 2008 with further adjustments over 2 years, the Most recent year is 2010.

For applicants that have had rates adjusted only under IRM 2, the Most Recent Year is 2006, and the applicant should enter the ratios from their Informational Filing.

Status Quo Ratios

The Board's updated Cost Allocation Model yields the Status Quo Ratios in Worksheet O-1.

Status Quo means "No Rebalancing" or "Before Rebalancing".

d) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2012	2013	2014	
	%	%	%	%
Residential	97.07	97.07	97.07	85 - 115
GS < 50 kW	114.37	114.37	114.37	80 - 120
GS > 50 < 1,500 kW	95.34	95.34	95.34	80 - 120
GS > 1,500 < 5000 kW	120.25	120.25	120.25	80 - 120
Large User, if applicable	106.81	106.81	106.81	85 - 115
Street Lighting	76.50	76.50	76.50	70 - 120
Sentinel Lighting	50.00	65.00	80.00	80 - 120
Unmetered Scattered Load (USL)	119.00	119.00	119.00	80 - 120
Standby	228.14	228.14	228.14	
Embedded distributor, if applicant is a host distributor				

The applicant should complete Table (d) if it is applying for approval of a revenue to cost ratio in 2012 that is



outside the Board's policy range for any customer class. Table (d) will show the information that the distributor would likely enter in the IRM model) in 2013. In 2012 Table (d), enter the planned ratios for the classes that will be 'Change' and 'No Change' in 2013 (in the current Revenue Cost Ratio Adjustment Workform, Worksheet C1.1 'Decision – Cost Revenue Adjustment', column d), and enter TBD for class(es) that will be entered as 'Rebalance'.



Memorandum

To: Jane Scott, Hydro Ottawa
From: John Todd, Elenchus
Date: September 12, 2011
Re: Hydro Ottawa Updated Cost Allocation Model

1 BACKGROUND

Elenchus prepared cost allocation evidence that was included in Hydro Ottawa's cost of service application for 2012 rates that was filed in June 2011 as Exhibit G1, Tab 1, Schedule 1, Attachment AH (with the CA Model as Attachment AI and Appendix 2-O of the OEB filing guidelines as Attachment AJ). That evidence used the OEB's 2006 Cost Allocation Model (version 1.2) and Hydro Ottawa's 2012 financial information and load forecast on which Hydro Ottawa's June filing was based.

Subsequent to that filing the OEB has released a new Cost Allocation Model (version 2.0) (CAM V2.0). In addition, some of the information that is used as inputs to the model has been updated by Hydro Ottawa.

Hydro Ottawa asked Elenchus to assist it with updating its cost allocation model using CAM V2.0 to incorporate the following updates:

- The load forecast was updated for several classes;
- The trial balance data was updated;
- The demand allocators were updated to reflect changes in the trial balance and standby customers; and
- A modification to the handling of Hydro Ottawa's two standby customers was implemented.

The modification to the treatment of the two standby customers in the CAM was necessary to be consistent with the design of the Board's CAM V2.0. Previously, Hydro Ottawa has included the entire customer loads, including base as well as standby load, in the standby class. The two types of load are measured and billed separately by Hydro Ottawa in a multiple metering arrangement. This update has moved the base load of these customers into their appropriate GS > 1500 < 5000 class, and left only the standby load in the standby class. This modification required the development of revised peak demand allocators.

To develop the revised peak demand allocators, Elenchus used updated actual historic load data to derive representative load profiles for the adjusted classes. The resulting load profile for the standby class is not consistent with actual system capacity requirements since the standby load is frequently off when the system is at peak. As a result, running the cost allocation model with the "actual" demand has resulted in relatively low costs being allocated to the class, resulting in a revenue to cost ratio of 230.47%.

Elenchus notes however that Hydro Ottawa can be called upon to provide up to 5500 kW (the rated capacity of the customer-owned generators) of standby power to these customers. If the contracted level is used in the model as the peak demand of the class, the costs would be significantly higher and the revenue to cost ratio would be 43.13%. These results are, in the opinion of Elenchus, acceptable at this time. Future direction is expected from the Board with respect to standby (load displacement) rates once the anticipated consultation process on this matter proceeds.

The approach used for the two standby customers in the modified Hydro Ottawa cost allocation was recommended by Elenchus. We consider this approach to be consistent with both Hydro Ottawa's past practice for setting rates for the Standby customers and the Board's CAM V2.0.



RATE DESIGN

1.0 INTRODUCTION

This Exhibit explains how the proposed rates have been designed in order to collect the requested revenue requirement in 2012. The 2011 Tariff of Rates and Charges is provided in Exhibit H1-1-1. Exhibit H6-1-1 (Updated) contains the proposed Tariff of Rates and Charges for January 1, 2012 and Exhibit H6-2-1 (Updated) contains tables showing the bill impacts for typical customers of all classes.

Hydro Ottawa Limited ("Hydro Ottawa") is requesting approval of a Base Revenue Requirement of \$159,148k and Transformer Ownership Credit of \$1,161k for a total revenue from distribution rates of \$160,309k. It is proposed that this revenue be collected from the customer classes in similar percentages as the current rates, except for the adjustments made as a result of the Cost Allocation Study, detailed in Exhibit G1-1-1 (Updated). Table 1 provides the revenue per rate class using the current rates, the calculated rates based on the revenue deficiency and the proposed rates using the forecasted 2012 load and customers/connections.



1
2

Table 1 – Revenue per Rate Class¹

Class	Distribution Revenue with Current Rates ² \$000	%	Distribution Revenue with Initial Rates \$000	%	Distribution Revenue with Proposed Rates ³ \$000	%
Residential	\$75,464	53.4%	\$85,669	53.4%	\$85,669	53.4%
General Service < 50 kW	\$18,259	12.9%	\$20,729	12.9%	\$20,729	12.9%
General Service 50 to 1,499 kW	\$32,480	23.0%	\$36,872	23.0%	\$36,872	23.0%
General Service 1,500 to 4,999 kW	\$8,248	5.8%	\$9,363	5.8%	\$9,363	5.8%
Large Use	\$5,411	3.8%	\$6,143	3.8%	\$6,143	3.8%
Unmetered Scattered Load	\$494	0.3%	\$560	0.3%	\$541	0.3%
Sentinel Lighting	\$3	0.002%	\$4	0.002%	\$5	0.002%
Street Lighting	\$747	0.5%	\$848	0.5%	\$867	0.5%
Standby 1,500 to 4,999 kW	\$117	0.1%	\$133	0.1%	\$133	0.1%
TOTAL	\$141,223	100%	\$160,320	100%	\$160,320	100%

¹ Totals may not match due to rounding

² As calculated in EDR Model (Attachment AL (Updated)), without Smart Meter Adder

³ Adjusted for Cost Allocation



Hydro Ottawa has determined the proposed 2012 rates by multiplying both the 2011 approved Monthly Service Charge (not including any Rate Adders, if applicable) and the Distribution Volumetric Rate by the identified revenue deficiency of 13.5%. A modified version of the 2006 Electricity Distribution Rate ("EDR") Model was used for this purpose; a copy of which is included as Attachment AL (Updated). As discussed in Exhibit G1-1-1 (Updated), Hydro Ottawa has made adjustments to the rates for the Sentinel Lights, Street Lighting and Unmetered Scattered Load classes, as a result of the cost allocation study. The results are shown in Tables 2 and 3.

Table 2 – Service Charges

	2011 \$/month	2012 before Cost Allocation adjustments \$/month	2012 after Cost Allocation adjustments \$/month
Residential	8.54	9.69	9.69
General Service < 50 kW	14.76	16.76	16.76
General Service 50 to 1,499 kW	251.21	285.18	285.18
General Service 1,500 to 4,999 kW	4,039.33	4,585.54	4,585.54
Large Use	14,669.82	16,653.52	16,653.52
Unmetered Scattered Load	4.04	4.59	4.43
Sentinel Lights	1.89	2.15	2.69
Street Lights	0.49	0.56	0.57
Standby	108.02	122.63	122.63

Note that the province-wide fixed monthly charge of \$5.25 per month for all electricity distributors related to the microFIT Generator rate class, which was approved by the Ontario Energy Board (the "Board") on March 17, 2010, has been included as miscellaneous revenue.



Table 3 – Distribution Volumetric Rates

	2011 \$/kWh or \$/kW	2012 before Cost Allocation \$/kWh or \$/kW	2012 after Cost Allocation \$/kWh or \$/kW
Residential	0.0207	0.0235	0.0235
General Service < 50 kW	0.0185	0.0210	0.0210
General Service 50 to 1,499 kW	3.0380	3.4488	3.4488
General Service 1,500 to 4,999 kW	2.9014	3.2937	3.2937
Large Use	2.7775	3.1531	3.1531
Unmetered Scattered Load	0.0200	0.0227	0.0219
Sentinel Lights	7.2434	8.2229	10.2973
Street Lights	3.4563	3.9237	4.0105
Standby 50 to 1,499 kW	1.4416	1.6365	1.6365
Standby 1,500 to 4,999 kW	1.3224	1.5012	1.5012
Standby Large Use	1.4674	1.6658	1.6658

2.0 FIXED/VARIABLE PROPORTION

Hydro Ottawa is proposing not to make any adjustments to the fixed/variable split for each class. Table 4 provides the fixed/variable split for each after the adjustments for cost allocation.

Table 4 – 2012 Forecast Fixed/Variable Split

	Fixed \$000	%	Variable \$000	%	Total ¹ \$000
Residential	\$32,679	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	30.7%	\$25,536	69.3%	\$36,872
General Service 1,500 to 4,999 kW	\$3,699	39.5%	\$5,664	60.5%	\$9,363
Large Use	\$2,398	39.0%	\$3,745	61.0%	\$6,143
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	34.6%	\$104,906	65.4%	\$160,321

¹ Totals may not match due to rounding



1 **3.0 STANDBY POWER SERVICE CLASSIFICATION**

2

3 As part of Hydro Ottawa's 2008 Electricity Distribution Rate Decision and Rate Order

4 (EB-2007-0713), Standby Power Rates were approved on an interim basis. Hydro

5 Ottawa has had interim Standby Rates approved by the Board in subsequent years

6 (2009 to 2011). In the Board's *Report of the Board on the Review of Electricity*

7 *Distribution Cost Allocation Policy* (EB-2010-0219), issued on March 31, 2011, the Board

8 indicated that it will entertain applications by distributors requesting to have their existing

9 interim standby rates declared final. ~~Therefore a~~ As part of this application, Hydro

10 Ottawa is ~~not~~ requesting that the proposed Standby Power Rates shown in Attachment

11 AO (Updated) be approved as final.

**2-1 TRIAL BALANCE DATA (Input)**

Enter account data consistent with the audited books of account.

(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
DETAILED INPUT:					
1005	Cash				ok
1010	Cash Advances and Working Funds				ok
1020	Interest Special Deposits				ok
1030	Dividend Special Deposits				ok
1040	Other Special Deposits				ok
1060	Term Deposits				ok
1070	Current Investments				ok
1100	Customer Accounts Receivable				ok
1102	Accounts Receivable - Services				ok
1104	Accounts Receivable - Recoverable Work				ok
1105	Accounts Receivable - Merchandise, Jobbing, etc.				ok
1110	Other Accounts Receivable				ok
1120	Accrued Utility Revenues				ok
1130	Accumulated Provision for Uncollectible Accounts--Credit				ok
1140	Interest and Dividends Receivable				ok
1150	Rents Receivable				ok
1170	Notes Receivable				ok
1180	Prepayments				ok
1190	Miscellaneous Current and Accrued Assets				ok
1200	Accounts Receivable from Associated Companies				ok
1210	Notes Receivable from Associated Companies				ok
1305	Fuel Stock				ok
1330	Plant Materials and Operating Supplies				ok
1340	Merchandise				ok
1350	Other Materials and Supplies				ok
1405	Long Term Investments in Non-Associated Companies				ok

**2-1 TRIAL BALANCE DATA (Input)***Enter account data consistent with the audited books of account.**(Enter adjustments on subsequent sheets.)*[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
1408	Long Term Receivable - Street Lighting Transfer				ok
1410	Other Special or Collateral Funds				ok
1415	Sinking Funds				ok
1425	Unamortized Debt Expense				ok
1445	Unamortized Discount on Long-Term Debt--Debit				ok
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses				ok
1460	Other Non-Current Assets				ok
1465	O.M.E.R.S. Past Service Costs				ok
1470	Past Service Costs - Employee Future Benefits				ok
1475	Past Service Costs - Other Pension Plans				ok
1480	Portfolio Investments - Associated Companies				ok
1485	Investment in Associated Companies - Significant Influence				ok
1490	Investment in Subsidiary Companies				ok
1505	Unrecovered Plant and Regulatory Study Costs				ok
1508	Other Regulatory Assets				ok
1510	Preliminary Survey and Investigation Charges				ok
1515	Emission Allowance Inventory				ok
1516	Emission Allowances Withheld				ok
1518	RCVARetail				ok
1520	Power Purchase Variance Account				ok
1525	Miscellaneous Deferred Debits				ok
1530	Deferred Losses from Disposition of Utility Plant				ok
1540	Unamortized Loss on Reacquired Debt				ok
1545	Development Charge Deposits/ Receivables				ok
1548	RCVASTR				ok
1550	LV Charges				
1555	Smart Meters - Capital and Recovery				
1556	Smart Meters - O&M Variance				
1560	Deferred Development Costs				ok

**2-1 TRIAL BALANCE DATA (Input)***Enter account data consistent with the audited books of account.**(Enter adjustments on subsequent sheets.)*[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
1562	Deferred Payments in Lieu of Taxes				ok
1563	Account 1563 - Deferred PILs Contra Account				ok
1565	1565-Conservation and Demand Management Expenditures and Recoveries				ok
1570	Qualifying Transition Costs				ok
1571	Pre-market Opening Energy Variance				ok
1572	Extraordinary Event Costs				ok
1574	Deferred Rate Impact Amounts				ok
1580	RSVAWMS				ok
1582	RSVAONE-TIME				ok
1584	RSVANW				ok
1586	RSVACN				ok
1588	RSVAPOWER				ok
1590	1590-Recovery of regulatory asset balances				ok
1605	Electric Plant in Service - Control Account				ok
1606	Organization				ok
1608	Franchises and Consents				ok
1610	Miscellaneous Intangible Plant				ok
1615	Land				ok
1616	Land Rights				ok
1620	Buildings and Fixtures				ok
1630	Leasehold Improvements				ok
1635	Boiler Plant Equipment				ok
1640	Engines and Engine-Driven Generators				ok
1645	Turbogenerator Units				ok
1650	Reservoirs, Dams and Waterways				ok
1655	Water Wheels, Turbines and Generators				ok
1660	Roads, Railroads and Bridges				ok
1665	Fuel Holders, Producers and Accessories				ok
1670	Prime Movers				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
1675	Generators				ok
1680	Accessory Electric Equipment				ok
1685	Miscellaneous Power Plant Equipment				ok
1705	Land				ok
1706	Land Rights				ok
1708	Buildings and Fixtures				ok
1710	Leasehold Improvements				ok
1715	Station Equipment				ok
1720	Towers and Fixtures				ok
1725	Poles and Fixtures				ok
1730	Overhead Conductors and Devices				ok
1735	Underground Conduit				ok
1740	Underground Conductors and Devices				ok
1745	Roads and Trails				ok
1805	Land		\$4,445,889	\$4,445,889	ok
1806	Land Rights		\$2,716,164	\$2,716,164	ok
1808	Buildings and Fixtures		\$22,497,241	\$28,307,241	ok
1810	Leasehold Improvements				ok
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$79,022,914	\$79,766,846	ok
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$79,625,454	\$91,513,818	ok
1825	Storage Battery Equipment				ok
1830	Poles, Towers and Fixtures		\$128,347,626	\$137,738,120	ok
1835	Overhead Conductors and Devices		\$74,647,731	\$83,431,742	ok
1840	Underground Conduit		\$181,472,533	\$189,319,746	ok
1845	Underground Conductors and Devices		\$171,721,107	\$184,664,443	ok
1850	Line Transformers		\$124,432,652	\$133,483,591	ok
1855	Services		\$110,474,564	\$120,317,484	ok
1860	Meters		\$102,415,525	\$105,862,787	ok
1865	Other Installations on Customer's Premises				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
1870	Leased Property on Customer Premises				ok
1875	Street Lighting and Signal Systems				ok
1905	Land		\$863,045	\$4,863,045	ok
1906	Land Rights		\$131,740	\$131,740	ok
1908	Buildings and Fixtures		\$49,909,174	\$50,668,584	ok
1910	Leasehold Improvements				ok
1915	Office Furniture and Equipment		\$4,240,075	\$4,484,884	ok
1920	Computer Equipment - Hardware		\$11,711,708	\$13,621,058	ok
1925	Computer Software		\$67,804,778	\$73,949,794	ok
1930	Transportation Equipment		\$21,914,201	\$23,321,194	ok
1935	Stores Equipment		\$216,997	\$216,997	ok
1940	Tools, Shop and Garage Equipment		\$7,388,737	\$8,027,672	ok
1945	Measurement and Testing Equipment		\$742,991	\$742,991	ok
1950	Power Operated Equipment				ok
1955	Communication Equipment		\$2,314,736	\$2,412,174	ok
1960	Miscellaneous Equipment		\$296,301	\$377,266	ok
1965	Water Heater Rental Units				ok
1970	Load Management Controls - Customer Premises		\$1,110,953	\$1,110,953	ok
1975	Load Management Controls - Utility Premises		\$71,915	\$71,915	ok
1980	System Supervisory Equipment		\$12,896,568	\$14,792,878	ok
1985	Sentinel Lighting Rental Units				ok
1990	Other Tangible Property				ok
1995	Contributions and Grants - Credit		(\$193,712,151)	(\$212,935,033)	ok
2005	Property Under Capital Leases				ok
2010	Electric Plant Purchased or Sold				ok
2020	Experimental Electric Plant Unclassified				ok
2030	Electric Plant and Equipment Leased to Others				ok
2040	Electric Plant Held for Future Use				ok
2050	Completed Construction Not Classified--Electric				ok



to Overview						
2-1 TRIAL BALANCE DATA (Input)						
<i>Enter account data consistent with the audited books of account.</i>						
<i>(Enter adjustments on subsequent sheets.)</i>						
	Account Number	Account Description	2010	2011	2012	
			\$	\$	\$	
	2055	Construction Work in Progress--Electric		\$26,944,899	\$27,856,678	ok
	2060	Electric Plant Acquisition Adjustment				ok
	2065	Other Electric Plant Adjustment				ok
	2070	Other Utility Plant				ok
	2075	Non-Utility Property Owned or Under Capital Leases				ok
	2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipment		(\$522,206,857)	(\$568,708,131)	ok
	2120	Accumulated Amortization of Electric Utility Plant - Intangibles				ok
	2140	Accumulated Amortization of Electric Plant Acquisition Adjustment				ok
	2160	Accumulated Amortization of Other Utility Plant				ok
	2180	Accumulated Amortization of Non-Utility Property				ok
	2205	Accounts Payable				ok
	2208	Customer Credit Balances				ok
	2210	Current Portion of Customer Deposits				ok
	2215	Dividends Declared				ok
	2220	Miscellaneous Current and Accrued Liabilities				ok
	2225	Notes and Loans Payable				ok
	2240	Accounts Payable to Associated Companies				ok
	2242	Notes Payable to Associated Companies				ok
	2250	Debt Retirement Charges(DRC) Payable				ok
	2252	Transmission Charges Payable				ok
	2254	Electrical Safety Authority Fees Payable				ok
	2256	Independent Market Operator Fees and Penalties Payable				ok
	2260	Current Portion of Long Term Debt				ok
	2262	Ontario Hydro Debt - Current Portion				ok
	2264	Pensions and Employee Benefits - Current Portion				ok
	2268	Accrued Interest on Long Term Debt				ok
	2270	Matured Long Term Debt				ok
	2272	Matured Interest on Long Term Debt				ok
	2285	Obligations Under Capital Leases--Current				ok

**2-1 TRIAL BALANCE DATA (Input)***Enter account data consistent with the audited books of account.**(Enter adjustments on subsequent sheets.)*[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
2290	Commodity Taxes				ok
2292	Payroll Deductions / Expenses Payable				ok
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.				ok
2296	Future Income Taxes - Current				ok
2305	Accumulated Provision for Injuries and Damages				ok
2306	Employee Future Benefits				ok
2308	Other Pensions - Past Service Liability				ok
2310	Vested Sick Leave Liability				ok
2315	Accumulated Provision for Rate Refunds				ok
2320	Other Miscellaneous Non-Current Liabilities				ok
2325	Obligations Under Capital Lease--Non-Current				ok
2330	Development Charge Fund				ok
2335	Long Term Customer Deposits				ok
2340	Collateral Funds Liability				ok
2345	Unamortized Premium on Long Term Debt				ok
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion				ok
2350	Future Income Tax - Non-Current				ok
2405	Other Regulatory Liabilities				ok
2410	Deferred Gains from Disposition of Utility Plant				ok
2415	Unamortized Gain on Reacquired Debt				ok
2425	Other Deferred Credits				ok
2435	Accrued Rate-Payer Benefit				ok
2505	Debentures Outstanding - Long Term Portion				ok
2510	Debenture Advances				ok
2515	Reacquired Bonds				ok
2520	Other Long Term Debt				ok
2525	Term Bank Loans - Long Term Portion				ok
2530	Ontario Hydro Debt Outstanding - Long Term Portion				ok
2550	Advances from Associated Companies				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.

(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
3005	Common Shares Issued				ok
3008	Preference Shares Issued				ok
3010	Contributed Surplus				ok
3020	Donations Received				ok
3022	Development Charges Transferred to Equity				ok
3026	Capital Stock Held in Treasury				ok
3030	Miscellaneous Paid-In Capital				ok
3035	Installments Received on Capital Stock				ok
3040	Appropriated Retained Earnings				ok
3045	Unappropriated Retained Earnings				ok
3046	Balance Transferred From Income				ok
3047	Appropriations of Retained Earnings - Current Period				ok
3048	Dividends Payable-Preference Shares				ok
3049	Dividends Payable-Common Shares				ok
3055	Adjustment to Retained Earnings				ok
3065	Unappropriated Undistributed Subsidiary Earnings				ok
4006	Residential Energy Sales				ok
4010	Commercial Energy Sales				ok
4015	Industrial Energy Sales				ok
4020	Energy Sales to Large Users				ok
4025	Street Lighting Energy Sales				ok
4030	Sentinel Lighting Energy Sales				ok
4035	General Energy Sales				ok
4040	Other Energy Sales to Public Authorities				ok
4045	Energy Sales to Railroads and Railways				ok
4050	Revenue Adjustment				ok
4055	Energy Sales for Resale				ok
4060	Interdepartmental Energy Sales				ok
4062	Billed WMS				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
4064	4064-Billed One-Time				ok
4066	Billed NW				ok
4068	Billed CN				ok
4080	Distribution Services Revenue			(\$820,000)	ok
4082	Retail Services Revenues			(\$325,000)	ok
4084	Service Transaction Requests (STR) Revenues			(\$12,000)	ok
4090	Electric Services Incidental to Energy Sales				ok
4105	Transmission Charges Revenue				ok
4110	Transmission Services Revenue				ok
4205	Interdepartmental Rents				ok
4210	Rent from Electric Property				ok
4215	Other Utility Operating Income				ok
4220	Other Electric Revenues				ok
4225	Late Payment Charges			(\$1,326,000)	ok
4230	Sales of Water and Water Power				ok
4235	Miscellaneous Service Revenues			(\$3,692,418)	ok
4240	Provision for Rate Refunds				ok
4245	Government Assistance Directly Credited to Income				ok
4305	Regulatory Debits				ok
4310	Regulatory Credits				ok
4315	Revenues from Electric Plant Leased to Others			(\$1,412,696)	ok
4320	Expenses of Electric Plant Leased to Others				ok
4325	Revenues from Merchandise, Jobbing, Etc.			(\$3,758,730)	ok
4330	Costs and Expenses of Merchandising, Jobbing, Etc.			\$2,474,796	ok
4335	Profits and Losses from Financial Instrument Hedges				ok
4340	Profits and Losses from Financial Instrument Investments				ok
4345	Gains from Disposition of Future Use Utility Plant				ok
4350	Losses from Disposition of Future Use Utility Plant				ok
4355	Gain on Disposition of Utility and Other Property			(\$55,250)	ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.

(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
4360	Loss on Disposition of Utility and Other Property				ok
4365	Gains from Disposition of Allowances for Emission				ok
4370	Losses from Disposition of Allowances for Emission				ok
4375	Revenues from Non-Utility Operations			(\$17,755,700)	ok
4380	Expenses of Non-Utility Operations			\$17,755,700	ok
4385	Non-Utility Rental Income			\$187,604	ok
4390	Miscellaneous Non-Operating Income				ok
4395	Rate-Payer Benefit Including Interest				ok
4398	Foreign Exchange Gains and Losses, Including Amortization				ok
4405	Interest and Dividend Income			(\$98,440)	ok
4415	Equity in Earnings of Subsidiary Companies				ok
4505	Operation Supervision and Engineering				ok
4510	Fuel				ok
4515	Steam Expense				ok
4520	Steam From Other Sources				ok
4525	Steam Transferred--Credit				ok
4530	Electric Expense				ok
4535	Water For Power				ok
4540	Water Power Taxes				ok
4545	Hydraulic Expenses				ok
4550	Generation Expense				ok
4555	Miscellaneous Power Generation Expenses				ok
4560	Rents				ok
4565	Allowances for Emissions				ok
4605	Maintenance Supervision and Engineering				ok
4610	Maintenance of Structures				ok
4615	Maintenance of Boiler Plant				ok
4620	Maintenance of Electric Plant				ok
4625	Maintenance of Reservoirs, Dams and Waterways				ok

**2-1 TRIAL BALANCE DATA (Input)***Enter account data consistent with the audited books of account.**(Enter adjustments on subsequent sheets.)*[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
4630	Maintenance of Water Wheels, Turbines and Generators				ok
4635	Maintenance of Generating and Electric Plant				ok
4640	Maintenance of Miscellaneous Power Generation Plant				ok
4705	Power Purchased			\$680,575,967	ok
4708	Charges-WMS				ok
4710	Cost of Power Adjustments				ok
4712	Charges-One-Time				ok
4714	Charges-NW				ok
4715	System Control and Load Dispatching				ok
4716	Charges-CN				ok
4720	Other Expenses				ok
4725	Competition Transition Expense				ok
4730	Rural Rate Assistance Expense				ok
4805	Operation Supervision and Engineering				ok
4810	Load Dispatching				ok
4815	Station Buildings and Fixtures Expenses				ok
4820	Transformer Station Equipment - Operating Labour				ok
4825	Transformer Station Equipment - Operating Supplies and Expense				ok
4830	Overhead Line Expenses				ok
4835	Underground Line Expenses				ok
4840	Transmission of Electricity by Others				ok
4845	Miscellaneous Transmission Expense				ok
4850	Rents				ok
4905	Maintenance Supervision and Engineering				ok
4910	Maintenance of Transformer Station Buildings and Fixtures				ok
4916	Maintenance of Transformer Station Equipment				ok
4930	Maintenance of Towers, Poles and Fixtures				ok
4935	Maintenance of Overhead Conductors and Devices				ok
4940	Maintenance of Overhead Lines - Right of Way				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.

(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				ok
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				ok
4960	Maintenance of Underground Lines				ok
4965	Maintenance of Miscellaneous Transmission Plant				ok
5005	Operation Supervision and Engineering				ok
5010	Load Dispatching			\$3,762,164	ok
5012	Station Buildings and Fixtures Expense			\$717,818	ok
5014	Transformer Station Equipment - Operation Labour			\$156,056	ok
5015	Transformer Station Equipment - Operation Supplies and Expenses			\$33,351	ok
5016	Distribution Station Equipment - Operation Labour			\$527,212	ok
5017	Distribution Station Equipment - Operation Supplies and Expenses			\$86,513	ok
5020	Overhead Distribution Lines and Feeders - Operation Labour			\$475,396	ok
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses			\$96,563	ok
5030	Overhead Subtransmission Feeders - Operation				ok
5035	Overhead Distribution Transformers- Operation			\$19,441	ok
5040	Underground Distribution Lines and Feeders - Operation Labour			\$462,525	ok
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses			\$1,489,863	ok
5050	Underground Subtransmission Feeders - Operation				ok
5055	Underground Distribution Transformers - Operation			\$843	ok
5060	Street Lighting and Signal System Expense				ok
5065	Meter Expense			\$1,116,453	ok
5070	Customer Premises - Operation Labour				ok
5075	Customer Premises - Materials and Expenses				ok
5085	Miscellaneous Distribution Expense			\$2,939,124	ok
5090	Underground Distribution Lines and Feeders - Rental Paid				ok
5095	Overhead Distribution Lines and Feeders - Rental Paid				ok
5096	Other Rent				ok
5105	Maintenance Supervision and Engineering				ok
5110	Maintenance of Buildings and Fixtures - Distribution Stations				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.

(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
5112	Maintenance of Transformer Station Equipment			\$165,994	ok
5114	Maintenance of Distribution Station Equipment			\$917,723	ok
5120	Maintenance of Poles, Towers and Fixtures			\$231,310	ok
5125	Maintenance of Overhead Conductors and Devices			\$812,091	ok
5130	Maintenance of Overhead Services			\$534,097	ok
5135	Overhead Distribution Lines and Feeders - Right of Way			\$2,724,551	ok
5145	Maintenance of Underground Conduit			\$8,730	ok
5150	Maintenance of Underground Conductors and Devices			\$1,445,307	ok
5155	Maintenance of Underground Services			\$257,930	ok
5160	Maintenance of Line Transformers			\$653,280	ok
5165	Maintenance of Street Lighting and Signal Systems				ok
5170	Sentinel Lights - Labour				ok
5172	Sentinel Lights - Materials and Expenses				ok
5175	Maintenance of Meters			\$1,523,535	ok
5178	Customer Installations Expenses- Leased Property				ok
5185	Water Heater Rentals - Labour				ok
5186	Water Heater Rentals - Materials and Expenses				ok
5190	Water Heater Controls - Labour				ok
5192	Water Heater Controls - Materials and Expenses				ok
5195	Maintenance of Other Installations on Customer Premises				ok
5205	Purchase of Transmission and System Services				ok
5210	Transmission Charges				ok
5215	Transmission Charges Recovered				ok
5305	Supervision				ok
5310	Meter Reading Expense			\$1,556,256	ok
5315	Customer Billing			\$7,332,871	ok
5320	Collecting			\$2,134,783	ok
5325	Collecting- Cash Over and Short				ok
5330	Collection Charges				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
5335	Bad Debt Expense			\$1,061,700	ok
5340	Miscellaneous Customer Accounts Expenses				ok
5405	Supervision				ok
5410	Community Relations - Sundry			\$6,727,367	ok
5415	Energy Conservation			\$0	ok
5420	Community Safety Program				ok
5425	Miscellaneous Customer Service and Informational Expenses				ok
5505	Supervision				ok
5510	Demonstrating and Selling Expense			\$184,305	ok
5515	Advertising Expense				ok
5520	Miscellaneous Sales Expense				ok
5605	Executive Salaries and Expenses			\$3,083,243	ok
5610	Management Salaries and Expenses			\$8,951,189	ok
5615	General Administrative Salaries and Expenses			\$941,222	ok
5620	Office Supplies and Expenses			\$2,900,322	ok
5625	Administrative Expense Transferred?Credit			(\$4,689,137)	ok
5630	Outside Services Employed			\$1,767,285	ok
5635	Property Insurance			\$645,957	ok
5640	Injuries and Damages			\$790,941	ok
5645	Employee Pensions and Benefits			\$728,000	ok
5650	Franchise Requirements				ok
5655	Regulatory Expenses			\$1,298,157	ok
5660	General Advertising Expenses				ok
5665	Miscellaneous General Expenses			\$2,440,865	ok
5670	Rent				ok
5675	Maintenance of General Plant			\$4,704,837	ok
5680	Electrical Safety Authority Fees				ok
5685	Independent Market Operator Fees and Penalties				ok
5705	Amortization Expense ? Property, Plant, and Equipment			\$47,415,618	ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.

(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
5710	Amortization of Limited Term Electric Plant				ok
5715	Amortization of Intangibles and Other Electric Plant				ok
5720	Amortization of Electric Plant Acquisition Adjustments				ok
5725	Miscellaneous Amortization			\$11,485	ok
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				ok
5735	Amortization of Deferred Development Costs				ok
5740	Amortization of Deferred Charges				ok
6005	Interest on Long Term Debt			\$19,789,275	ok
6010	Amortization of Debt Discount and Expense				ok
6015	Amortization of Premium on Debt?Credit				ok
6020	Amortization of Loss on Reacquired Debt				ok
6025	Amortization of Gain on Reacquired Debt--Credit				ok
6030	Interest on Debt to Associated Companies				ok
6035	Other Interest Expense			\$177,260	ok
6040	Allowance for Borrowed Funds Used During Construction--Credit				ok
6042	Allowance For Other Funds Used During Construction			(\$1,039,491)	ok
6045	Interest Expense on Capital Lease Obligations				ok
6105	Taxes Other Than Income Taxes			\$1,806,109	ok
6110	Income Taxes				ok
6115	Provision for Future Income Taxes				ok
6205	Donations			\$173,400	ok
6210	Life Insurance				ok
6215	Penalties				ok
6225	Other Deductions				ok
6305	Extraordinary Income				ok
6310	Extraordinary Deductions				ok
6315	Income Taxes, Extraordinary Items				ok
6405	Discontinues Operations - Income/ Gains				ok
6410	Discontinued Operations - Deductions/ Losses				ok



to Overview						
	2-1 TRIAL BALANCE DATA (Input)					
	<i>Enter account data consistent with the audited books of account.</i>					
	<i>(Enter adjustments on subsequent sheets.)</i>					
	Account Number	Account Description	2010	2011	2012	
			\$	\$	\$	
	6415	Income Taxes, Discontinued Operations				ok
		Total (\$) Value	0.00	574,459,208.82	1,410,364,050.25	
		Accounts 1605 and 3046	0.00	574,459,208.82	1,410,364,050.25	
		Total Net of account 1605 and 3046	0.00	0.00	0.00	



2-1 TRIAL BALANCE DATA (Input)				
<i>Enter account data consistent with the audited books of account</i>				
<i>(Enter adjustments on subsequent sheets.)</i>				
Account Number	Account Description			
DETAILED INPUT:				
1005	Cash	1005	Cash	
1010	Cash Advances and Working Funds	1010	Cash Advances and Working Funds	
1020	Interest Special Deposits	1020	Interest Special Deposits	
1030	Dividend Special Deposits	1030	Dividend Special Deposits	
1040	Other Special Deposits	1040	Other Special Deposits	
1060	Term Deposits	1060	Term Deposits	
1070	Current Investments	1070	Current Investments	
1100	Customer Accounts Receivable	1100	Customer Accounts Receivable	
1102	Accounts Receivable - Services	1102	Accounts Receivable - Services	
1104	Accounts Receivable - Recoverable Work	1104	Accounts Receivable - Recoverable Work	
1105	Accounts Receivable - Merchandise, Jobbing, etc.	1105	Accounts Receivable - Merchandise, Jobbing, etc.	
1110	Other Accounts Receivable	1110	Other Accounts Receivable	
1120	Accrued Utility Revenues	1120	Accrued Utility Revenues	
1130	Accumulated Provision for Uncollectible Accounts--Credit	1130	Accumulated Provision for Uncollectible Accounts--Credit	
1140	Interest and Dividends Receivable	1140	Interest and Dividends Receivable	
1150	Rents Receivable	1150	Rents Receivable	
1170	Notes Receivable	1170	Notes Receivable	
1180	Prepayments	1180	Prepayments	
1190	Miscellaneous Current and Accrued Assets	1190	Miscellaneous Current and Accrued Assets	
1200	Accounts Receivable from Associated Companies	1200	Accounts Receivable from Associated Companies	
1210	Notes Receivable from Associated Companies	1210	Notes Receivable from Associated Companies	
1305	Fuel Stock	1305	Fuel Stock	
1330	Plant Materials and Operating Supplies	1330	Plant Materials and Operating Supplies	
1340	Merchandise	1340	Merchandise	
1350	Other Materials and Supplies	1350	Other Materials and Supplies	
1405	Long Term Investments in Non-Associated Companies	1405	Long Term Investments in Non-Associated Companies	



2-1 TRIAL BALANCE DATA (Input)				
<i>Enter account data consistent with the audited books of account</i>				
<i>(Enter adjustments on subsequent sheets.)</i>				
Account Number	Account Description			
1408	Long Term Receivable - Street Lighting Transfer	1408	Long Term Receivable - Street Lighting Transfer	
1410	Other Special or Collateral Funds	1410	Other Special or Collateral Funds	
1415	Sinking Funds	1415	Sinking Funds	
1425	Unamortized Debt Expense	1425	Unamortized Debt Expense	
1445	Unamortized Discount on Long-Term Debt--Debit	1445	Unamortized Discount on Long-Term Debt--Debit	
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	
1460	Other Non-Current Assets	1460	Other Non-Current Assets	
1465	O.M.E.R.S. Past Service Costs	1465	O.M.E.R.S. Past Service Costs	
1470	Past Service Costs - Employee Future Benefits	1470	Past Service Costs - Employee Future Benefits	
1475	Past Service Costs - Other Pension Plans	1475	Past Service Costs - Other Pension Plans	
1480	Portfolio Investments - Associated Companies	1480	Portfolio Investments - Associated Companies	
1485	Investment in Associated Companies - Significant Influence	1485	Investment in Associated Companies - Significant Influence	
1490	Investment in Subsidiary Companies	1490	Investment in Subsidiary Companies	
1505	Unrecovered Plant and Regulatory Study Costs	1505	Unrecovered Plant and Regulatory Study Costs	
1508	Other Regulatory Assets	1508	Other Regulatory Assets	
1510	Preliminary Survey and Investigation Charges	1510	Preliminary Survey and Investigation Charges	
1515	Emission Allowance Inventory	1515	Emission Allowance Inventory	
1516	Emission Allowances Withheld	1516	Emission Allowances Withheld	
1518	RCVARetail	1518	RCVARetail	
1520	Power Purchase Variance Account	1520	Power Purchase Variance Account	
1525	Miscellaneous Deferred Debits	1525	Miscellaneous Deferred Debits	
1530	Deferred Losses from Disposition of Utility Plant	1530	Deferred Losses from Disposition of Utility Plant	
1540	Unamortized Loss on Reacquired Debt	1540	Unamortized Loss on Reacquired Debt	
1545	Development Charge Deposits/ Receivables	1545	Development Charge Deposits/ Receivables	
1548	RCVASTR	1548	RCVASTR	
1550	LV Charges			
1555	Smart Meters - Capital and Recovery			
1556	Smart Meters - O&M Variance			
1560	Deferred Development Costs	1560	Deferred Development Costs	



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account (Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
1562	Deferred Payments in Lieu of Taxes	1562	Deferred Payments in Lieu of Taxes
1563	Account 1563 - Deferred PILs Contra Account	1563	Account 1563 - Deferred PILs Contra Account
1565	1565-Conservation and Demand Management Expenditures and Recoveries	1565	CDM Assets
1570	Qualifying Transition Costs	1570	Qualifying Transition Costs
1571	Pre-market Opening Energy Variance	1571	Pre-market Opening Energy Variance
1572	Extraordinary Event Costs	1572	Extraordinary Event Costs
1574	Deferred Rate Impact Amounts	1574	Deferred Rate Impact Amounts
1580	RSVAWMS	1580	RSVAWMS
1582	RSVAONE-TIME	1582	RSVAONE-TIME
1584	RSVANW	1584	RSVANW
1586	RSVACN	1586	RSVACN
1588	RSVAPOWER	1588	RSVAPOWER
1590	1590-Recovery of regulatory asset balances	1590	Recovery of Regulatory Asset Balances
1605	Electric Plant in Service - Control Account	1605	Electric Plant in Service - Control Account
1606	Organization	1606	Organization
1608	Franchises and Consents	1608	Franchises and Consents
1610	Miscellaneous Intangible Plant	1610	Miscellaneous Intangible Plant
1615	Land	1615	Land
1616	Land Rights	1616	Land Rights
1620	Buildings and Fixtures	1620	Buildings and Fixtures
1630	Leasehold Improvements	1630	Leasehold Improvements
1635	Boiler Plant Equipment	1635	Boiler Plant Equipment
1640	Engines and Engine-Driven Generators	1640	Engines and Engine-Driven Generators
1645	Turbogenerator Units	1645	Turbogenerator Units
1650	Reservoirs, Dams and Waterways	1650	Reservoirs, Dams and Waterways
1655	Water Wheels, Turbines and Generators	1655	Water Wheels, Turbines and Generators
1660	Roads, Railroads and Bridges	1660	Roads, Railroads and Bridges
1665	Fuel Holders, Producers and Accessories	1665	Fuel Holders, Producers and Accessories
1670	Prime Movers	1670	Prime Movers



2-1 TRIAL BALANCE DATA (Input)				
<i>Enter account data consistent with the audited books of account</i>				
<i>(Enter adjustments on subsequent sheets.)</i>				
Account Number	Account Description			
1675	Generators	1675	Generators	
1680	Accessory Electric Equipment	1680	Accessory Electric Equipment	
1685	Miscellaneous Power Plant Equipment	1685	Miscellaneous Power Plant Equipment	
1705	Land	1705	Land	
1706	Land Rights	1706	Land Rights	
1708	Buildings and Fixtures	1708	Buildings and Fixtures	
1710	Leasehold Improvements	1710	Leasehold Improvements	
1715	Station Equipment	1715	Station Equipment	
1720	Towers and Fixtures	1720	Towers and Fixtures	
1725	Poles and Fixtures	1725	Poles and Fixtures	
1730	Overhead Conductors and Devices	1730	Overhead Conductors and Devices	
1735	Underground Conduit	1735	Underground Conduit	
1740	Underground Conductors and Devices	1740	Underground Conductors and Devices	
1745	Roads and Trails	1745	Roads and Trails	
1805	Land	1805	Land	
1806	Land Rights	1806	Land Rights	
1808	Buildings and Fixtures	1808	Buildings and Fixtures	
1810	Leasehold Improvements	1810	Leasehold Improvements	
1815	Transformer Station Equipment - Normally Primary above 50 kV	1815	Transformer Station Equipment - Normally Primary above 50 kV	
1820	Distribution Station Equipment - Normally Primary below 50 kV	1820	Distribution Station Equipment - Normally Primary below 50 kV	
1825	Storage Battery Equipment	1825	Storage Battery Equipment	
1830	Poles, Towers and Fixtures	1830	Poles, Towers and Fixtures	
1835	Overhead Conductors and Devices	1835	Overhead Conductors and Devices	
1840	Underground Conduit	1840	Underground Conduit	
1845	Underground Conductors and Devices	1845	Underground Conductors and Devices	
1850	Line Transformers	1850	Line Transformers	
1855	Services	1855	Services	
1860	Meters	1860	Meters	
1865	Other Installations on Customer's Premises	1865	Other Installations on Customer's Premises	



2-1 TRIAL BALANCE DATA (Input)				
<i>Enter account data consistent with the audited books of account</i>				
<i>(Enter adjustments on subsequent sheets.)</i>				
Account Number	Account Description			
1870	Leased Property on Customer Premises	1870	Leased Property on Customer Premises	
1875	Street Lighting and Signal Systems	1875	Street Lighting and Signal Systems	
1905	Land	1905	Land	
1906	Land Rights	1906	Land Rights	
1908	Buildings and Fixtures	1908	Buildings and Fixtures	
1910	Leasehold Improvements	1910	Leasehold Improvements	
1915	Office Furniture and Equipment	1915	Office Furniture and Equipment	
1920	Computer Equipment - Hardware	1920	Computer Equipment - Hardware	
1925	Computer Software	1925	Computer Software	
1930	Transportation Equipment	1930	Transportation Equipment	
1935	Stores Equipment	1935	Stores Equipment	
1940	Tools, Shop and Garage Equipment	1940	Tools, Shop and Garage Equipment	
1945	Measurement and Testing Equipment	1945	Measurement and Testing Equipment	
1950	Power Operated Equipment	1950	Power Operated Equipment	
1955	Communication Equipment	1955	Communication Equipment	
1960	Miscellaneous Equipment	1960	Miscellaneous Equipment	
1965	Water Heater Rental Units	1965	Water Heater Rental Units	
1970	Load Management Controls - Customer Premises	1970	Load Management Controls - Customer Premises	
1975	Load Management Controls - Utility Premises	1975	Load Management Controls - Utility Premises	
1980	System Supervisory Equipment	1980	System Supervisory Equipment	
1985	Sentinel Lighting Rental Units	1985	Sentinel Lighting Rental Units	
1990	Other Tangible Property	1990	Other Tangible Property	
1995	Contributions and Grants - Credit	1995	Contributions and Grants - Credit	
2005	Property Under Capital Leases	2005	Property Under Capital Leases	
2010	Electric Plant Purchased or Sold	2010	Electric Plant Purchased or Sold	
2020	Experimental Electric Plant Unclassified	2020	Experimental Electric Plant Unclassified	
2030	Electric Plant and Equipment Leased to Others	2030	Electric Plant and Equipment Leased to Others	
2040	Electric Plant Held for Future Use	2040	Electric Plant Held for Future Use	
2050	Completed Construction Not Classified--Electric	2050	Completed Construction Not Classified--Electric	



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
2055	Construction Work in Progress--Electric	2055	Construction Work in Progress--Electric
2060	Electric Plant Acquisition Adjustment	2060	Electric Plant Acquisition Adjustment
2065	Other Electric Plant Adjustment	2065	Other Electric Plant Adjustment
2070	Other Utility Plant	2070	Other Utility Plant
2075	Non-Utility Property Owned or Under Capital Leases	2075	Non-Utility Property Owned or Under Capital Leases
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipment	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	2120	Accumulated Amortization of Electric Utility Plant - Intangibles
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	2140	Accumulated Amortization of Electric Plant Acquisition Adjustment
2160	Accumulated Amortization of Other Utility Plant	2160	Accumulated Amortization of Other Utility Plant
2180	Accumulated Amortization of Non-Utility Property	2180	Accumulated Amortization of Non-Utility Property
2205	Accounts Payable	2205	Accounts Payable
2208	Customer Credit Balances	2208	Customer Credit Balances
2210	Current Portion of Customer Deposits	2210	Current Portion of Customer Deposits
2215	Dividends Declared	2215	Dividends Declared
2220	Miscellaneous Current and Accrued Liabilities	2220	Miscellaneous Current and Accrued Liabilities
2225	Notes and Loans Payable	2225	Notes and Loans Payable
2240	Accounts Payable to Associated Companies	2240	Accounts Payable to Associated Companies
2242	Notes Payable to Associated Companies	2242	Notes Payable to Associated Companies
2250	Debt Retirement Charges(DRC) Payable	2250	Debt Retirement Charges(DRC) Payable
2252	Transmission Charges Payable	2252	Transmission Charges Payable
2254	Electrical Safety Authority Fees Payable	2254	Electrical Safety Authority Fees Payable
2256	Independent Market Operator Fees and Penalties Payable	2256	Independent Market Operator Fees and Penalties Payable
2260	Current Portion of Long Term Debt	2260	Current Portion of Long Term Debt
2262	Ontario Hydro Debt - Current Portion	2262	Ontario Hydro Debt - Current Portion
2264	Pensions and Employee Benefits - Current Portion	2264	Pensions and Employee Benefits - Current Portion
2268	Accrued Interest on Long Term Debt	2268	Accrued Interest on Long Term Debt
2270	Matured Long Term Debt	2270	Matured Long Term Debt
2272	Matured Interest on Long Term Debt	2272	Matured Interest on Long Term Debt
2285	Obligations Under Capital Leases--Current	2285	Obligations Under Capital Leases--Current



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
2290	Commodity Taxes	2290	Commodity Taxes
2292	Payroll Deductions / Expenses Payable	2292	Payroll Deductions / Expenses Payable
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.
2296	Future Income Taxes - Current	2296	Future Income Taxes - Current
2305	Accumulated Provision for Injuries and Damages	2305	Accumulated Provision for Injuries and Damages
2306	Employee Future Benefits	2306	Employee Future Benefits
2308	Other Pensions - Past Service Liability	2308	Other Pensions - Past Service Liability
2310	Vested Sick Leave Liability	2310	Vested Sick Leave Liability
2315	Accumulated Provision for Rate Refunds	2315	Accumulated Provision for Rate Refunds
2320	Other Miscellaneous Non-Current Liabilities	2320	Other Miscellaneous Non-Current Liabilities
2325	Obligations Under Capital Lease--Non-Current	2325	Obligations Under Capital Lease--Non-Current
2330	Development Charge Fund	2330	Development Charge Fund
2335	Long Term Customer Deposits	2335	Long Term Customer Deposits
2340	Collateral Funds Liability	2340	Collateral Funds Liability
2345	Unamortized Premium on Long Term Debt	2345	Unamortized Premium on Long Term Debt
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	2348	O.M.E.R.S. - Past Service Liability - Long Term Portion
2350	Future Income Tax - Non-Current	2350	Future Income Tax - Non-Current
2405	Other Regulatory Liabilities	2405	Other Regulatory Liabilities
2410	Deferred Gains from Disposition of Utility Plant	2410	Deferred Gains from Disposition of Utility Plant
2415	Unamortized Gain on Reacquired Debt	2415	Unamortized Gain on Reacquired Debt
2425	Other Deferred Credits	2425	Other Deferred Credits
2435	Accrued Rate-Payer Benefit	2435	Accrued Rate-Payer Benefit
2505	Debentures Outstanding - Long Term Portion	2505	Debentures Outstanding - Long Term Portion
2510	Debenture Advances	2510	Debenture Advances
2515	Reacquired Bonds	2515	Reacquired Bonds
2520	Other Long Term Debt	2520	Other Long Term Debt
2525	Term Bank Loans - Long Term Portion	2525	Term Bank Loans - Long Term Portion
2530	Ontario Hydro Debt Outstanding - Long Term Portion	2530	Ontario Hydro Debt Outstanding - Long Term Portion
2550	Advances from Associated Companies	2550	Advances from Associated Companies



2-1 TRIAL BALANCE DATA (Input)				
<i>Enter account data consistent with the audited books of account</i>				
<i>(Enter adjustments on subsequent sheets.)</i>				
Account Number	Account Description			
3005	Common Shares Issued	3005	Common Shares Issued	
3008	Preference Shares Issued	3008	Preference Shares Issued	
3010	Contributed Surplus	3010	Contributed Surplus	
3020	Donations Received	3020	Donations Received	
3022	Development Charges Transferred to Equity	3022	Development Charges Transferred to Equity	
3026	Capital Stock Held in Treasury	3026	Capital Stock Held in Treasury	
3030	Miscellaneous Paid-In Capital	3030	Miscellaneous Paid-In Capital	
3035	Installments Received on Capital Stock	3035	Installments Received on Capital Stock	
3040	Appropriated Retained Earnings	3040	Appropriated Retained Earnings	
3045	Unappropriated Retained Earnings	3045	Unappropriated Retained Earnings	
3046	Balance Transferred From Income	3046	Balance Transferred From Income	
3047	Appropriations of Retained Earnings - Current Period	3047	Appropriations of Retained Earnings - Current Period	
3048	Dividends Payable-Preference Shares	3048	Dividends Payable-Preference Shares	
3049	Dividends Payable-Common Shares	3049	Dividends Payable-Common Shares	
3055	Adjustment to Retained Earnings	3055	Adjustment to Retained Earnings	
3065	Unappropriated Undistributed Subsidiary Earnings	3065	Unappropriated Undistributed Subsidiary Earnings	
4006	Residential Energy Sales	4006	Residential Energy Sales	
4010	Commercial Energy Sales	4010	Commercial Energy Sales	
4015	Industrial Energy Sales	4015	Industrial Energy Sales	
4020	Energy Sales to Large Users	4020	Energy Sales to Large Users	
4025	Street Lighting Energy Sales	4025	Street Lighting Energy Sales	
4030	Sentinel Lighting Energy Sales	4030	Sentinel Lighting Energy Sales	
4035	General Energy Sales	4035	General Energy Sales	
4040	Other Energy Sales to Public Authorities	4040	Other Energy Sales to Public Authorities	
4045	Energy Sales to Railroads and Railways	4045	Energy Sales to Railroads and Railways	
4050	Revenue Adjustment	4050	Revenue Adjustment	
4055	Energy Sales for Resale	4055	Energy Sales for Resale	
4060	Interdepartmental Energy Sales	4060	Interdepartmental Energy Sales	
4062	Billed WMS	4062	Billed WMS	



2-1 TRIAL BALANCE DATA (Input)				
<i>Enter account data consistent with the audited books of ac</i>				
<i>(Enter adjustments on subsequent sheets.)</i>				
Account Number	Account Description			
4064	4064-Billed One-Time	4064	Billed-One-Time	
4066	Billed NW	4066	Billed NW	
4068	Billed CN	4068	Billed CN	
4080	Distribution Services Revenue	4080	Distribution Services Revenue	
4082	Retail Services Revenues	4082	Retail Services Revenues	
4084	Service Transaction Requests (STR) Revenues	4084	Service Transaction Requests (STR) Revenues	
4090	Electric Services Incidental to Energy Sales	4090	Electric Services Incidental to Energy Sales	
4105	Transmission Charges Revenue	4105	Transmission Charges Revenue	
4110	Transmission Services Revenue	4110	Transmission Services Revenue	
4205	Interdepartmental Rents	4205	Interdepartmental Rents	
4210	Rent from Electric Property	4210	Rent from Electric Property	
4215	Other Utility Operating Income	4215	Other Utility Operating Income	
4220	Other Electric Revenues	4220	Other Electric Revenues	
4225	Late Payment Charges	4225	Late Payment Charges	
4230	Sales of Water and Water Power	4230	Sales of Water and Water Power	
4235	Miscellaneous Service Revenues	4235	Miscellaneous Service Revenues	
4240	Provision for Rate Refunds	4240	Provision for Rate Refunds	
4245	Government Assistance Directly Credited to Income	4245	Government Assistance Directly Credited to Income	
4305	Regulatory Debits	4305	Regulatory Debits	
4310	Regulatory Credits	4310	Regulatory Credits	
4315	Revenues from Electric Plant Leased to Others	4315	Revenues from Electric Plant Leased to Others	
4320	Expenses of Electric Plant Leased to Others	4320	Expenses of Electric Plant Leased to Others	
4325	Revenues from Merchandise, Jobbing, Etc.	4325	Revenues from Merchandise, Jobbing, Etc.	
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	4330	Costs and Expenses of Merchandising, Jobbing, Etc.	
4335	Profits and Losses from Financial Instrument Hedges	4335	Profits and Losses from Financial Instrument Hedges	
4340	Profits and Losses from Financial Instrument Investments	4340	Profits and Losses from Financial Instrument Investments	
4345	Gains from Disposition of Future Use Utility Plant	4345	Gains from Disposition of Future Use Utility Plant	
4350	Losses from Disposition of Future Use Utility Plant	4350	Losses from Disposition of Future Use Utility Plant	
4355	Gain on Disposition of Utility and Other Property	4355	Gain on Disposition of Utility and Other Property	



2-1 TRIAL BALANCE DATA (Input)				
<i>Enter account data consistent with the audited books of account</i>				
<i>(Enter adjustments on subsequent sheets.)</i>				
Account Number	Account Description			
4360	Loss on Disposition of Utility and Other Property	4360	Loss on Disposition of Utility and Other Property	
4365	Gains from Disposition of Allowances for Emission	4365	Gains from Disposition of Allowances for Emission	
4370	Losses from Disposition of Allowances for Emission	4370	Losses from Disposition of Allowances for Emission	
4375	Revenues from Non-Utility Operations	4375	Revenues from Non-Utility Operations	
4380	Expenses of Non-Utility Operations	4380	Expenses of Non-Utility Operations	
4385	Non-Utility Rental Income	4385	Non-Utility Rental Income	
4390	Miscellaneous Non-Operating Income	4390	Miscellaneous Non-Operating Income	
4395	Rate-Payer Benefit Including Interest	4395	Rate-Payer Benefit Including Interest	
4398	Foreign Exchange Gains and Losses, Including Amortization	4398	Foreign Exchange Gains and Losses, Including Amortization	
4405	Interest and Dividend Income	4405	Interest and Dividend Income	
4415	Equity in Earnings of Subsidiary Companies	4415	Equity in Earnings of Subsidiary Companies	
4505	Operation Supervision and Engineering	4505	Operation Supervision and Engineering	
4510	Fuel	4510	Fuel	
4515	Steam Expense	4515	Steam Expense	
4520	Steam From Other Sources	4520	Steam From Other Sources	
4525	Steam Transferred--Credit	4525	Steam Transferred--Credit	
4530	Electric Expense	4530	Electric Expense	
4535	Water For Power	4535	Water For Power	
4540	Water Power Taxes	4540	Water Power Taxes	
4545	Hydraulic Expenses	4545	Hydraulic Expenses	
4550	Generation Expense	4550	Generation Expense	
4555	Miscellaneous Power Generation Expenses	4555	Miscellaneous Power Generation Expenses	
4560	Rents	4560	Rents	
4565	Allowances for Emissions	4565	Allowances for Emissions	
4605	Maintenance Supervision and Engineering	4605	Maintenance Supervision and Engineering	
4610	Maintenance of Structures	4610	Maintenance of Structures	
4615	Maintenance of Boiler Plant	4615	Maintenance of Boiler Plant	
4620	Maintenance of Electric Plant	4620	Maintenance of Electric Plant	
4625	Maintenance of Reservoirs, Dams and Waterways	4625	Maintenance of Reservoirs, Dams and Waterways	



2-1 TRIAL BALANCE DATA (Input)				
<i>Enter account data consistent with the audited books of ac</i>				
<i>(Enter adjustments on subsequent sheets.)</i>				
Account Number	Account Description			
4630	Maintenance of Water Wheels, Turbines and Generators	4630	Maintenance of Water Wheels, Turbines and Generators	
4635	Maintenance of Generating and Electric Plant	4635	Maintenance of Generating and Electric Plant	
4640	Maintenance of Miscellaneous Power Generation Plant	4640	Maintenance of Miscellaneous Power Generation Plant	
4705	Power Purchased	4705	Power Purchased	
4708	Charges-WMS	4708	Charges-WMS	
4710	Cost of Power Adjustments	4710	Cost of Power Adjustments	
4712	Charges-One-Time	4712	Charges-One-Time	
4714	Charges-NW	4714	Charges-NW	
4715	System Control and Load Dispatching	4715	System Control and Load Dispatching	
4716	Charges-CN	4716	Charges-CN	
4720	Other Expenses	4720	Other Expenses	
4725	Competition Transition Expense	4725	Competition Transition Expense	
4730	Rural Rate Assistance Expense	4730	Rural Rate Assistance Expense	
4805	Operation Supervision and Engineering	4805	Operation Supervision and Engineering	
4810	Load Dispatching	4810	Load Dispatching	
4815	Station Buildings and Fixtures Expenses	4815	Station Buildings and Fixtures Expenses	
4820	Transformer Station Equipment - Operating Labour	4820	Transformer Station Equipment - Operating Labour	
4825	Transformer Station Equipment - Operating Supplies and Expense	4825	Transformer Station Equipment - Operating Supplies and Expense	
4830	Overhead Line Expenses	4830	Overhead Line Expenses	
4835	Underground Line Expenses	4835	Underground Line Expenses	
4840	Transmission of Electricity by Others	4840	Transmission of Electricity by Others	
4845	Miscellaneous Transmission Expense	4845	Miscellaneous Transmission Expense	
4850	Rents	4850	Rents	
4905	Maintenance Supervision and Engineering	4905	Maintenance Supervision and Engineering	
4910	Maintenance of Transformer Station Buildings and Fixtures	4910	Maintenance of Transformer Station Buildings and Fixtures	
4916	Maintenance of Transformer Station Equipment	4916	Maintenance of Transformer Station Equipment	
4930	Maintenance of Towers, Poles and Fixtures	4930	Maintenance of Towers, Poles and Fixtures	
4935	Maintenance of Overhead Conductors and Devices	4935	Maintenance of Overhead Conductors and Devices	
4940	Maintenance of Overhead Lines - Right of Way	4940	Maintenance of Overhead Lines - Right of Way	



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	4945	Maintenance of Overhead Lines - Roads and Trails Repairs
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails
4960	Maintenance of Underground Lines	4960	Maintenance of Underground Lines
4965	Maintenance of Miscellaneous Transmission Plant	4965	Maintenance of Miscellaneous Transmission Plant
5005	Operation Supervision and Engineering	5005	Operation Supervision and Engineering
5010	Load Dispatching	5010	Load Dispatching
5012	Station Buildings and Fixtures Expense	5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour	5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses	5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour	5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses	5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour	5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation	5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers- Operation	5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour	5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expense	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5050	Underground Subtransmission Feeders - Operation	5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation	5055	Underground Distribution Transformers - Operation
5060	Street Lighting and Signal System Expense	5060	Street Lighting and Signal System Expense
5065	Meter Expense	5065	Meter Expense
5070	Customer Premises - Operation Labour	5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses	5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense	5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid	5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid	5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent	5096	Other Rent
5105	Maintenance Supervision and Engineering	5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations	5110	Maintenance of Buildings and Fixtures - Distribution Stations



2-1 TRIAL BALANCE DATA (Input)				
<i>Enter account data consistent with the audited books of ac</i>				
<i>(Enter adjustments on subsequent sheets.)</i>				
Account Number	Account Description			
5112	Maintenance of Transformer Station Equipment	5112	Maintenance of Transformer Station Equipment	
5114	Maintenance of Distribution Station Equipment	5114	Maintenance of Distribution Station Equipment	
5120	Maintenance of Poles, Towers and Fixtures	5120	Maintenance of Poles, Towers and Fixtures	
5125	Maintenance of Overhead Conductors and Devices	5125	Maintenance of Overhead Conductors and Devices	
5130	Maintenance of Overhead Services	5130	Maintenance of Overhead Services	
5135	Overhead Distribution Lines and Feeders - Right of Way	5135	Overhead Distribution Lines and Feeders - Right of Way	
5145	Maintenance of Underground Conduit	5145	Maintenance of Underground Conduit	
5150	Maintenance of Underground Conductors and Devices	5150	Maintenance of Underground Conductors and Devices	
5155	Maintenance of Underground Services	5155	Maintenance of Underground Services	
5160	Maintenance of Line Transformers	5160	Maintenance of Line Transformers	
5165	Maintenance of Street Lighting and Signal Systems	5165	Maintenance of Street Lighting and Signal Systems	
5170	Sentinel Lights - Labour	5170	Sentinel Lights - Labour	
5172	Sentinel Lights - Materials and Expenses	5172	Sentinel Lights - Materials and Expenses	
5175	Maintenance of Meters	5175	Maintenance of Meters	
5178	Customer Installations Expenses- Leased Property	5178	Customer Installations Expenses- Leased Property	
5185	Water Heater Rentals - Labour	5185	Water Heater Rentals - Labour	
5186	Water Heater Rentals - Materials and Expenses	5186	Water Heater Rentals - Materials and Expenses	
5190	Water Heater Controls - Labour	5190	Water Heater Controls - Labour	
5192	Water Heater Controls - Materials and Expenses	5192	Water Heater Controls - Materials and Expenses	
5195	Maintenance of Other Installations on Customer Premises	5195	Maintenance of Other Installations on Customer Premises	
5205	Purchase of Transmission and System Services	5205	Purchase of Transmission and System Services	
5210	Transmission Charges	5210	Transmission Charges	
5215	Transmission Charges Recovered	5215	Transmission Charges Recovered	
5305	Supervision	5305	Supervision	
5310	Meter Reading Expense	5310	Meter Reading Expense	
5315	Customer Billing	5315	Customer Billing	
5320	Collecting	5320	Collecting	
5325	Collecting- Cash Over and Short	5325	Collecting- Cash Over and Short	
5330	Collection Charges	5330	Collection Charges	



2-1 TRIAL BALANCE DATA (Input)				
<i>Enter account data consistent with the audited books of ac</i>				
<i>(Enter adjustments on subsequent sheets.)</i>				
Account Number	Account Description			
5335	Bad Debt Expense	5335	Bad Debt Expense	
5340	Miscellaneous Customer Accounts Expenses	5340	Miscellaneous Customer Accounts Expenses	
5405	Supervision	5405	Supervision	
5410	Community Relations - Sundry	5410	Community Relations - Sundry	
5415	Energy Conservation	5415	Energy Conservation	
5420	Community Safety Program	5420	Community Safety Program	
5425	Miscellaneous Customer Service and Informational Expenses	5425	Miscellaneous Customer Service and Informational Expenses	
5505	Supervision	5505	Supervision	
5510	Demonstrating and Selling Expense	5510	Demonstrating and Selling Expense	
5515	Advertising Expense	5515	Advertising Expense	
5520	Miscellaneous Sales Expense	5520	Miscellaneous Sales Expense	
5605	Executive Salaries and Expenses	5605	Executive Salaries and Expenses	
5610	Management Salaries and Expenses	5610	Management Salaries and Expenses	
5615	General Administrative Salaries and Expenses	5615	General Administrative Salaries and Expenses	
5620	Office Supplies and Expenses	5620	Office Supplies and Expenses	
5625	Administrative Expense Transferred?Credit	5625	Administrative Expense Transferred Credit	
5630	Outside Services Employed	5630	Outside Services Employed	
5635	Property Insurance	5635	Property Insurance	
5640	Injuries and Damages	5640	Injuries and Damages	
5645	Employee Pensions and Benefits	5645	Employee Pensions and Benefits	
5650	Franchise Requirements	5650	Franchise Requirements	
5655	Regulatory Expenses	5655	Regulatory Expenses	
5660	General Advertising Expenses	5660	General Advertising Expenses	
5665	Miscellaneous General Expenses	5665	Miscellaneous General Expenses	
5670	Rent	5670	Rent	
5675	Maintenance of General Plant	5675	Maintenance of General Plant	
5680	Electrical Safety Authority Fees	5680	Electrical Safety Authority Fees	
5685	Independent Market Operator Fees and Penalties	5685	Independent Market Operator Fees and Penalties	
5705	Amortization Expense ? Property, Plant, and Equipment	5705	Amortization Expense - Property, Plant, and Equipment	



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of ac</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
5710	Amortization of Limited Term Electric Plant	5710	Amortization of Limited Term Electric Plant
5715	Amortization of Intangibles and Other Electric Plant	5715	Amortization of Intangibles and Other Electric Plant
5720	Amortization of Electric Plant Acquisition Adjustments	5720	Amortization of Electric Plant Acquisition Adjustments
5725	Miscellaneous Amortization	5725	Miscellaneous Amortization
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	5730	Amortization of Unrecovered Plant and Regulatory Study Costs
5735	Amortization of Deferred Development Costs	5735	Amortization of Deferred Development Costs
5740	Amortization of Deferred Charges	5740	Amortization of Deferred Charges
6005	Interest on Long Term Debt	6005	Interest on Long Term Debt
6010	Amortization of Debt Discount and Expense	6010	Amortization of Debt Discount and Expense
6015	Amortization of Premium on Debt?Credit	6015	Amortization of Premium on Debt Credit
6020	Amortization of Loss on Reacquired Debt	6020	Amortization of Loss on Reacquired Debt
6025	Amortization of Gain on Reacquired Debt--Credit	6025	Amortization of Gain on Reacquired Debt--Credit
6030	Interest on Debt to Associated Companies	6030	Interest on Debt to Associated Companies
6035	Other Interest Expense	6035	Other Interest Expense
6040	Allowance for Borrowed Funds Used During Construction--Credit	6040	Allowance for Borrowed Funds Used During Construction--Credit
6042	Allowance For Other Funds Used During Construction	6042	Allowance For Other Funds Used During Construction
6045	Interest Expense on Capital Lease Obligations	6045	Interest Expense on Capital Lease Obligations
6105	Taxes Other Than Income Taxes	6105	Taxes Other Than Income Taxes
6110	Income Taxes	6110	Income Taxes
6115	Provision for Future Income Taxes	6115	Provision for Future Income Taxes
6205	Donations	6205	Donations
6210	Life Insurance	6210	Life Insurance
6215	Penalties	6215	Penalties
6225	Other Deductions	6225	Other Deductions
6305	Extraordinary Income	6305	Extraordinary Income
6310	Extraordinary Deductions	6310	Extraordinary Deductions
6315	Income Taxes, Extraordinary Items	6315	Income Taxes, Extraordinary Items
6405	Discontinues Operations - Income/ Gains	6405	Discontinues Operations - Income/ Gains
6410	Discontinued Operations - Deductions/ Losses	6410	Discontinued Operations - Deductions/ Losses



2-1 TRIAL BALANCE DATA (Input)				
<i>Enter account data consistent with the audited books of account</i>				
<i>(Enter adjustments on subsequent sheets.)</i>				
Account Number	Account Description			
6415	Income Taxes, Discontinued Operations	6415	Income Taxes, Discontinued Operations	
	Total (\$) Value			
	Accounts 1605 and 3046			
	Total Net of account 1605 and 3046			



2-2 UNADJUSTED ACCOUNTING DATA				
<i>All adjustment are entered on subsequent sheets.</i>				
Account Number	Account Description		2011 Total	2012 Total
		\$	\$	\$
DISTRIBUTION ASSETS:				
	Land and Buildings	0	30,654,078	40,464,078
	TS Primary Above 50	0	79,022,914	79,766,846
	DS	0	79,625,454	91,513,818
	Poles, Wires	0	556,188,996	595,154,050
	Line Transformers	0	124,432,652	133,483,591
	Services and Meters	0	212,890,089	226,180,271
	General Plant	0	49,909,174	50,668,584
	Equipment	0	37,114,038	39,583,178
	IT Assets	0	79,516,486	87,570,852
	CDM Assets	0	0	0
	Other Distribution Assets	0	14,079,436	15,975,746
	Contributions and Grants	0	-193,712,151	-212,935,033
	TOTAL DISTRIBUTION ASSETS	0	1,069,721,167	1,147,425,982
NET FIXED DISTRIBUTION ASSETS:				
	Total Distribution Assets (as above) - LESS:			
	Accumulated Amortization	0	-522,206,857	-568,708,131
	NET FIXED DISTRIBUTION ASSETS	0	547,514,310	578,717,851



2-4 ADJUSTED ACCOUNTING DATA

This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.

Acct. No.	Account Description	2011 Distribution (As per Application) (from INPUT 2)	Adjustments enter amount of the adjustment	Accounts as Adjusted - Application \$	Board Adjustment \$	Board Adjustment \$	2011 Accounts as Adjusted for 2011 Rate Calculation \$
					+	- (enter as a negative amount)	[and average of 05/06 for dist. assets & wkg. cap. allow. calc.]
GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)							
	Land and Buildings	40,464,078	0	40,464,078	0	0	35,559,078
	TS Primary Above 50	79,766,846	0	79,766,846	0	0	79,394,880
	DS	91,513,818	0	91,513,818	0	0	85,569,636
	Poles, Wires	595,154,050	0	595,154,050	0	0	575,671,523
	Line Transformers	133,483,591	0	133,483,591	0	0	128,958,122
	Services and Meters	226,180,271	0	226,180,271	0	0	219,535,180
	General Plant	50,668,584	0	50,668,584	0	0	50,288,879
	Equipment	39,583,178	0	39,583,178	0	0	38,348,608
	IT Assets	87,570,852	0	87,570,852	0	0	83,543,669
	CDM Expenditures and Recoveries	-0	0	-0	0	0	0
	Other Distribution Assets	15,975,746	0	15,975,746	0	0	15,027,591
	Contributions and Grants	-212,935,033	0	-212,935,033	0	0	-203,323,592
	Accumulated Amortization	-568,708,131	0	-568,708,131	0	0	-545,457,494



3-1 RATE BASE

Net Fixed Assets

563,116,080

Working Capital Allowance

Working Capital (*from Sheet "2-4 ADJUSTED ACCOUNTING DATA"*)

746,273,508

Working Capital Allowance @ 14.2%

105,970,838

105,970,838

RATE BASE

669,086,919



3-2 COST OF CAPITAL (Input)						
<u>Cost of Capital</u>						
Deemed Debt Rate and D/E Structures						
Rate Base: (from Sheet <i>Ratebase Calc.</i>)	\$669,086,919					
Debt Long-term Rate	5.39%					
Deemed Long-term Deb	56%					
Debt Short-term Rate	2.46%					
Deemed Short-term Deb	4%					
Deemed Equity	40%					
Debt Rate (DR)						
Deemed or proposed Debt Rate for Revenue Requirement calculation.	5.39%					
Return on Equity						
Utility's						
		9.58%				
Cost of Capital						
		6.95%				



Schedule 5-1: Weighted Debt Cost								
		Schedule 5-1: Weighted Debt Cost						
Long-Term Debt								
No.	Description	Debt Holder	Affiliated with the LDC? (Y/N)	Issuance of Debt (Date)	Principal (\$)	Term (Years)	Actual Rate (%)	Used for Weighted Debt Rate
1								0.000%
2								0.000%
3								0.000%
	Total				\$ 0			
	Weighted Average Long-Term Debt Rate						0.000%	



4-1 DATA for PILS MODEL

Item		Source	\$ Amount as Adjusted		
Net Income before consideration of PILS					
Revenue Requirement other than PILS		<i>Sheet 5-1</i>		159,606,671	
Distribution Expenses other than PILS and interest		<i>Sheet 2-4</i>		113,113,159	to detail
<i>(Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above)</i>					
				46,493,512	
Calculated Interest					
<u>Rate Base</u>		<i>Sheet 3-1</i>	669,086,919		
x <u>Debt Component</u>		<i>Sheet 3-2</i>	56.00%		
x <u>Debt Rate reflected in Revenue Requirement</u>		<i>Sheet 3-2</i>	5.39%	20,854,101	
x Debt Component			4.00%		
x Debt Rate reflected in Revenue Requirement			2.46%		
Target Net Income before consideration of PILS (= Target Net Income reflecting PILS)				25,639,411	
OM&A		65,697,541			
Depreciation		47,415,618			



4-2 OUTPUT from PILS MODEL					
			\$		
		PILS Amount from PILS Model	8,566,937		



5-1 SERVICE REVENUE REQUIREMENT

This sheet calculates the Revenue Requirement using adjusted information from previous sheets and brings in the income tax amount from the PILS Model.

			\$	\$
	<u>Rate Base</u> (from sheet 3-1)	669,086,919		
	x <u>Cost of Capital</u>	6.95%		
	Return on Ratebase			46,493,512
	Distribution Expenses (from sheet "2-4 ADJUSTED ACCOUNTING DATA")			113,113,159
	Revenue Requirement Before Income Taxes			159,606,671
	Income Taxes - from PILS Model			8,566,937
	SERVICE REVENUE REQUIREMENT			168,173,608



5-3 OTHER REGULATED CHARGES (Input)

Description	HANDBOOK REF.	Charge Determinant		Total \$	Comments
RETAIL SERVICES REVENUE					
Establishing Service Agreements	12.2.1	}			
Distributor-Consolidated Billing	12.2.2			325,000	account 4082
Retailer-Consolidated Billing	12.2.3				
SERVICE TRANSACTION REQUEST REVENUES	12.2.4			12,000	account 4084
RPP (formerly SSS)ADMINISTRATION CHARGE REVENUE	12.1			820,000	account 4080b
DISTRIBUTION WHEELING SERVICE REVENUE	10.7				account 4080c, if applicable in 2004
OTHER COMPONENTS OF "OTHER DISTRIBUTION REVENUE"					accounts 4090, 4205-4215, 4220, 4240-5
OTHER DISTRIBUTION REVENUE				1,157,000	



5-5			
		\$	\$
Service Revenue Requirement <i>(from Sheet 5-1)</i>			168,173,608
LESS:			
Revenue Offsets:			
Board Approved Charges			
	Specific Service Charges	3,692,418	
	Late Payment Charges <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	1,326,000	
	Other Distribution Revenue <i>(from Sheet 5-3)</i>	1,157,000	
	Other Income & Deductions <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	2,850,320	
TOTAL REVENUE OFFSETS		9,025,738	9,025,738
Base Revenue Requirement			159,147,870
(defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFFSETS)			



Customer Classification		Current		Proposed	
Please update: "X" if applicable (delete if not applicable)					
RESIDENTIAL					
Regular		X		X	
Time of Use					
Urban					
Suburban					
Other (specify)					
Other (specify)					
Other (specify)					
Other (specify)					
Other (specify)					
GENERAL SERVICE					
Less than 50 kW		X		X	
Less than 50 kW Time of Use					
Other < 50 kW (specify) .					
Greater than 50 kW < 1500 kW		X		X	
Greater than 1500 < 5000 kW		X		X	
Other > 50 kW (specify) .					
Other > 50 kW (specify) .					
Other > 50 kW (specify) .					
Intermediate Use	(3000 - 5000 kW)				
Large Use (> 5000 kW)		X		X	



6-1 CUSTOMER CLASSES (Input)					
Enter current and proposed customer classes					
Customer Classification		Current		Proposed	
Unmetered Scattered Load		X		X	
Sentinel Lighting		X		X	
Street Lighting		X		X	
Standby	GS > 50 < 1500 kW			X	
Standby	GS > 1500 kW			X	
Standby	Large User (> 5000 kW)			X	



6-2 DEMAND, RATES (Input)
*numbers and demand
data for 2008*

	Average Number of Customers (Connections)			Demand Data - kWh			Demand Data - kW			
	2010	2011	2012	2010	2011	2012	2010	2011	2012	Volumetric Rate Type
	#	#	#	MWh	MWh	MWh	kW	kW	kW	
RESIDENTIAL				1000						
Regular	271,603	276,143	280,901	2,272,251	2,268,990	2,254,962				kWh
GENERAL SERVICE										
Less than 50 kW	23,434	23,545	23,636	726,404	766,682	760,702				kWh
Greater than 50 kW < 1500 kW	3,279	3,287	3,313	3,017,287	3,029,612	3,020,237	7,378,592	7,466,829	7,404,277	kW
Greater than 1500 < 5000 kW	66	67	67	829,446	831,101	827,861	1,756,217	1,751,354	1,719,678	kW
Large Use (> 5000 kW)	12	12	12	685,667	663,932	665,596	1,224,829	1,199,853	1,187,623	kW
Unmetered Scattered Load	2,889	3,093	3,093	17,309	17,392	17,184				kWh
Sentinel Lighting	73	73	73						221	kW
Street Lighting	54,380	54,716	55,546	43,535	40,798	40,737	120,823	120,755	121,500	kW
Standby GS > 50 < 1500 kW	0	0	0							kW
Standby GS > 1500 kW	1	2	2						86,400	kW
Standby Large User (> 5000 kW)	0	0	0							kW
TOTALS	355,737	360,938	366,654	7,591,899	7,618,507	7,587,279	10,480,461	10,538,791	10,519,699	



6-3 Transformer Ownership (Input)

	2010				2011				2012		
	kW	\$/kW	\$		kW	\$/kW	\$		kW	\$/kW	\$
RESIDENTIAL											
Regular			0.00				0.00				0.00
GENERAL SERVICE											
Less than 50 kW			0.00				0.00				0.00
Greater than 50 kW < 1500 kW		0.45	0.00			0.45	0.00		1,853,320	0.45	833,994.00
Greater than 1500 < 5000 kW		0.45	0.00			0.45	0.00		429,920	0.45	193,464.00
Large Use (> 5000 kW)		0.45	0.00			0.45	0.00		296,906	0.45	133,607.70
Unmetered Scattered Load			0.00				0.00				0.00
Sentinel Lighting			0.00				0.00				0.00
Street Lighting			0.00				0.00				0.00
Standby GS > 50 < 1500 kW			0.00				0.00				0.00
Standby GS > 1500 kW			0.00				0.00				0.00
Standby Large User (> 5000 kW)			0.00				0.00				0.00
TOTALS	0		0.00		0		0.00		2,580,146		1,161,065.70



7-2 ALLOCATION - Low Voltage Wheeling Costs							
Amount allocated on this sheet:-- Low Voltage Wheeling Costs		Retail Transmission Connection Rate (\$)		Basis for Allocation (\$) (rate x volume from 6-2)	Allocation Percentages	Allocated \$	Charge Determinant
		per KWh	per kW			440,000	Rate per kWh/kW
RESIDENTIAL							
Regular		0.0042		9,470,840.40	32.10%	\$ 141,237.22	2,254,962 \$0.00006
GENERAL SERVICE							
Less than 50 kW		0.0039		2,966,737.80	10.06%	\$ 44,242.52	760,702 \$0.00006
Greater than 50 kW < 1500 kW			1.5797	11,696,536.38	39.64%	\$ 174,428.69	7,404,277 \$0.02356
Greater than 1500 < 5000 kW			1.6881	2,902,988.43	9.84%	\$ 43,291.83	1,719,678 \$0.02517
Large Use (> 5000 kW)			1.9011	2,257,790.09	7.65%	\$ 33,670.09	1,187,623 \$0.02835
Unmetered Scattered Load		0.0039		67,017.60	0.23%	\$ 999.42	17,184 \$0.00006
Sentinel Lighting			1.1980	264.76	0.00%	\$ 3.95	221 \$0.01787
Street Lighting			1.1735	142,580.25	0.48%	\$ 2,126.28	121,500 \$0.01750
Standby GS > 50 < 1500 kW							
Standby GS > 1500 kW							
Standby Large User (> 5000 kW)							
TOTALS				29,504,755.70	100.00%	440,000	



10-1 RATES SCHEDULE (Part 1)

*Schedule of Distribution Rates and Charges
Effective May 1, 2011*

Customer Class	Item Description	Unit	Rate \$
<u>RESIDENTIAL</u>			
	Monthly Service Charge	per month	\$8.54
	Distribution Volumetric Rate	per kWh	\$0.0207
<u>GENERAL SERVICE</u>			
<u>Less than 50 kW</u>	Monthly Service Charge	per month	\$14.76
	Distribution Volumetric Rate	per kWh	\$0.0185
<u>GENERAL SERVICE</u>			
<u>Greater than 50 kW < 1500 kW</u>	Monthly Service Charge	per month	\$251.21
	Distribution Volumetric Rate	per kW	\$3.0380
<u>GENERAL SERVICE</u>			
<u>Greater than 1500 < 5000 kW</u>	Monthly Service Charge	per month	\$4,039.33
	Distribution Volumetric Rate	per kW	\$2.9014
<u>Large Use (> 5000 kW)</u>			
	Monthly Service Charge	per month	\$14,669.82
	Distribution Volumetric Rate	per kW	\$2.7775
<u>Unmetered Scattered Load</u>			



10-1 RATES SCHEDULE (Part 1)

*Schedule of Distribution Rates and Charges
Effective May 1, 2011*

Customer Class	Item Description	Unit	Rate \$
	Monthly Service Charge	per month	\$4.04
	Distribution Volumetric Rate	per kWh	\$0.0200
<u>Sentinel Lighting</u>			
	Monthly Service Charge	per month	\$1.89
	Distribution Volumetric Rate	per kW	\$7.2434
<u>Street Lighting</u>			
	Monthly Service Charge	per month	\$0.49
	Distribution Volumetric Rate	per kW	\$3.4563
<u>Standby</u>			
<u>Greater than 50 kW < 1500 kW</u>	Monthly Service Charge	per month	\$108.02
	Distribution Volumetric Rate	per kW	\$1.4416
<u>Standby</u>			
<u>Greater than 1500 < 5000 kW</u>	Monthly Service Charge	per month	\$108.02
	Distribution Volumetric Rate	per kW	\$1.3224
<u>Standby</u>			
<u>Large Use (> 5000 kW)</u>	Monthly Service Charge	per month	\$108.02
	Distribution Volumetric Rate	per kW	\$1.4674



10-4 Deficiency/Sufficiency Calculation							
	Volumes from 6-2			Rates from 10-1			Calculated Revenue
	Number of Customers (Connections)	2012 total kWh	2012 total kW	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$
RESIDENTIAL							
Regular	280,901	2,254,962	0	0.0207	0.0000	8.54	75,464,448
GENERAL SERVICE							
Less than 50 kW	23,636	760,702	0	0.0185	0.0000	14.76	18,259,395
Greater than 50 kW < 1500 kW	3,313	0	7,404,277	0.0000	3.0380	251.21	32,481,298
Greater than 1500 < 5000 kW	67	0	1,719,678	0.0000	2.9014	4,039.33	8,237,095
Large Use (> 5000 kW)	12	665,596	1,187,623	0.0000	2.7775	14,669.82	5,411,077
Unmetered Scattered Load	3,093	17,184	0	0.0200	0.0000	4.04	493,629
Sentinel Lighting	73	0	221	0.0000	7.2434	1.89	3,256
Street Lighting	55,546	40,737	121,500	0.0000	3.4563	0.49	746,551
Standby GS > 50 < 1500 kW	0	0	0	0.0000	1.4416	108.02	0
Standby GS > 1500 kW	2	0	86,400	0.0000	1.3224	108.02	116,848
Standby Large User (> 5000 kW)	0	0	0	0.0000	1.4674	108.02	0
TOTALS							141,213,597
							159,147,870



	January	February	March	April	May	June	July	August	September	October	November	December	Total
RATES-Fixed Service Charge													
Residential	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	
GS <50 kW	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	
GS > 50 kW < 1500 kW	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	
GS > 1500 kW < 5000 kW	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	
Large User	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	
Unmetered Scattered Load	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	
Sentinel Lights	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	
Streetlighting	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	
GS > 50 kW < 1500 kW Standby	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	
GS > 1500 kW < 5000 kW Standby	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	
Large User Standby	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	
RATES-Variable													
Residential	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	
GS <50 kW	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	
GS > 50 kW < 1500 kW	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	
GS > 1500 kW < 5000 kW	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	
Large User	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	
Unmetered Scattered Load	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	
Sentinel Lights	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	
Streetlighting	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	
GS > 50 kW < 1500 kW Standby	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	
GS > 1500 kW < 5000 kW Standby	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	
Large User Standby	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	
NO. OF CUSTOMERS/CONNECTIONS													
Residential	278,765	279,109	279,453	279,796	280,139	280,482	281,324	281,666	282,008	282,349	282,690	283,030	280,901
GS <50 kW	23,594	23,602	23,610	23,617	23,625	23,633	23,640	23,648	23,655	23,663	23,670	23,678	23,636
GS > 50 kW < 1500 kW	3,299	3,302	3,305	3,308	3,310	3,313	3,314	3,316	3,318	3,320	3,322	3,323	3,313
GS > 1500 kW < 5000 kW	67	67	67	67	67	67	67	67	67	67	67	67	67
Large User	12	12	12	12	12	12	12	12	12	12	12	12	12
Unmetered Scattered Load	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
Sentinel Lights	73	73	73	73	73	73	73	73	73	73	73	73	73
Streetlighting	55,122	55,193	55,268	55,343	55,419	55,498	55,578	55,658	55,742	55,826	55,911	56,001	55,546
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	2	2	2	2	2	2	2	2	2	2	2	2	2
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
LOAD DATA - kWh													
Residential	229,055,431	209,733,652	198,567,188	165,298,193	157,210,801	177,950,740	197,083,783	195,421,176	161,048,486	166,722,477	181,484,955	215,384,729	2,254,961,609
GS <50 kW	75,042,964	69,425,403	66,821,792	57,780,414	56,332,756	59,568,724	63,299,418	63,059,622	57,046,820	58,643,206	62,254,160	71,426,783	760,702,061
Unmetered Scattered Load	1,470,527	1,409,359	1,425,855	1,373,106	1,433,021	1,435,704	1,451,348	1,458,622	1,452,533	1,417,406	1,405,433	1,451,436	17,184,348
TOTAL	305,568,921	280,568,414	266,814,834	224,451,713	214,976,579	238,955,167	261,834,549	259,939,420	219,547,838	226,783,089	245,144,547	288,262,948	3,032,848,018
LOAD DATA - kW													
GS > 50 kW < 1500 kW	626,924	621,384	646,704	620,803	605,963	629,578	603,429	612,991	622,354	598,015	604,981	611,152	7,404,278
GS > 1500 kW < 5000 kW	135,526	136,124	134,721	134,691	141,097	149,114	152,502	157,199	156,994	144,700	144,499	132,511	1,719,678
Large User	92,664	88,217	91,031	89,469	94,224	103,161	109,797	115,154	110,913	103,139	96,326	93,527	1,187,623
Sentinel Lights	18	18	18	18	18	18	18	18	18	18	18	18	221
Streetlighting	10,002	10,025	10,047	10,069	10,092	10,114	10,136	10,158	10,181	10,203	10,225	10,248	121,500
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0



DISTRIBUTION REVENUE-Fixed													
Residential	\$2,380,654	\$2,383,592	\$2,386,527	\$2,389,460	\$2,392,388	\$2,395,315	\$2,402,508	\$2,405,427	\$2,408,345	\$2,411,259	\$2,414,169	\$2,417,078	\$28,786,722
GS <50 kW	\$348,254	\$348,366	\$348,479	\$348,591	\$348,704	\$348,816	\$348,928	\$349,040	\$349,151	\$349,263	\$349,375	\$349,486	\$4,186,452
GS > 50 kW < 1500 kW	\$828,815	\$829,548	\$830,252	\$830,930	\$831,596	\$832,193	\$832,500	\$833,050	\$833,565	\$834,055	\$834,537	\$834,869	\$9,985,909
GS > 1500 kW < 5000 kW	\$270,756	\$270,918	\$271,079	\$271,241	\$271,362	\$271,483	\$271,605	\$271,726	\$271,847	\$271,928	\$272,049	\$272,089	\$3,258,083
Large User	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$2,112,454
Unmetered Scattered Load	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$149,959
Sentinel Lights	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$1,656
Streetlighting	\$27,010	\$27,045	\$27,081	\$27,118	\$27,155	\$27,194	\$27,233	\$27,272	\$27,313	\$27,355	\$27,396	\$27,440	\$326,613
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$216	\$216	\$216	\$216	\$216	\$216	\$216	\$216	\$216	\$216	\$216	\$216	\$2,592
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SubTotal													\$48,810,440
DISTRIBUTION REVENUE-Variable													
Residential	\$4,741,447	\$4,341,487	\$4,110,341	\$3,421,673	\$3,254,264	\$3,683,580	\$4,079,634	\$4,045,218	\$3,333,704	\$3,451,155	\$3,756,739	\$4,458,464	\$46,677,705
GS <50 kW	\$1,388,295	\$1,284,370	\$1,236,203	\$1,068,938	\$1,042,156	\$1,102,021	\$1,171,039	\$1,166,603	\$1,055,366	\$1,084,899	\$1,151,702	\$1,321,395	\$14,072,988
GS > 50 kW < 1500 kW	\$1,904,596	\$1,887,765	\$1,964,687	\$1,886,001	\$1,840,917	\$1,912,658	\$1,833,216	\$1,862,266	\$1,890,710	\$1,816,770	\$1,837,931	\$1,856,681	\$22,494,196
GS > 1500 kW < 5000 kW	\$393,214	\$394,951	\$390,880	\$390,793	\$409,378	\$432,639	\$442,470	\$456,097	\$455,501	\$419,831	\$419,249	\$384,468	\$4,989,473
Large User	\$257,375	\$245,023	\$252,840	\$248,500	\$261,706	\$286,531	\$304,961	\$319,841	\$308,061	\$286,469	\$267,546	\$259,771	\$3,298,623
Unmetered Scattered Load	\$29,411	\$28,187	\$28,517	\$27,462	\$28,660	\$28,714	\$29,027	\$29,172	\$29,051	\$28,348	\$28,109	\$29,029	\$343,687
Sentinel Lights	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$1,601
Streetlighting	\$34,571	\$34,648	\$34,725	\$34,802	\$34,879	\$34,956	\$35,034	\$35,111	\$35,188	\$35,265	\$35,342	\$35,419	\$419,940
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$114,255
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SubTotal													\$92,412,469
DISTRIBUTION REVENUE-Total													
Residential	\$7,122,101	\$6,725,078	\$6,496,868	\$5,811,132	\$5,646,652	\$6,078,895	\$6,482,142	\$6,450,646	\$5,742,048	\$5,862,414	\$6,170,908	\$6,875,542	\$75,464,427
GS <50 kW	\$1,736,549	\$1,632,736	\$1,584,682	\$1,417,529	\$1,390,860	\$1,450,837	\$1,519,967	\$1,515,643	\$1,404,518	\$1,434,162	\$1,501,077	\$1,670,882	\$18,259,441
GS > 50 kW < 1500 kW	\$2,733,410	\$2,717,313	\$2,794,939	\$2,716,930	\$2,672,512	\$2,744,851	\$2,665,716	\$2,695,316	\$2,724,275	\$2,650,824	\$2,672,468	\$2,691,550	\$32,480,105
GS > 1500 kW < 5000 kW	\$663,971	\$665,869	\$661,960	\$662,034	\$680,741	\$704,123	\$714,074	\$727,822	\$727,348	\$691,759	\$691,298	\$656,557	\$8,247,557
Large User	\$433,413	\$421,061	\$428,877	\$424,537	\$437,744	\$462,569	\$480,999	\$495,879	\$484,099	\$462,507	\$443,584	\$435,809	\$5,411,077
Unmetered Scattered Load	\$41,907	\$40,684	\$41,014	\$39,959	\$41,157	\$41,211	\$41,524	\$41,669	\$41,547	\$40,845	\$40,605	\$41,525	\$493,646
Sentinel Lights	\$271	\$271	\$271	\$271	\$271	\$271	\$271	\$271	\$271	\$271	\$271	\$271	\$3,256
Streetlighting	\$61,580	\$61,692	\$61,806	\$61,920	\$62,034	\$62,150	\$62,267	\$62,383	\$62,501	\$62,620	\$62,739	\$62,860	\$746,553
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$116,848
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$12,802,940	\$12,274,442	\$12,080,155	\$11,144,051	\$10,941,708	\$11,554,644	\$11,976,697	\$11,999,366	\$11,196,346	\$11,215,140	\$11,592,687	\$12,444,733	\$141,222,910
Base Revenue Requirement (withTOC)													\$160,308,936
													-\$19,086,026



10-1 RATES SCHEDULE (Part 1)						
<i>Schedule of Distribution Rates and Charges</i>						
				13.52%		LV
Customer Class	Item Description	Unit	2010	2011		
<u>RESIDENTIAL</u>						
	Monthly Service Charge	per month	\$8.54	\$9.69		
	Distribution Volumetric Rate	per kWh	\$0.0207	\$0.0235		\$0.00006
<u>GENERAL SERVICE</u>						
<u>Less than 50 kW</u>	Monthly Service Charge	per month	\$14.76	\$16.76		
	Distribution Volumetric Rate	per kWh	\$0.0185	\$0.0210		\$0.00006
<u>GENERAL SERVICE</u>						
<u>Greater than 50 kW < 1500 kW</u>	Monthly Service Charge	per month	\$251.21	\$285.18		
	Distribution Volumetric Rate	per kW	\$3.0380	\$3.4488		\$0.02356
<u>GENERAL SERVICE</u>						
<u>Greater than 1500 < 5000 kW</u>	Monthly Service Charge	per month	\$4,039.33	\$4,585.54		
	Distribution Volumetric Rate	per kW	\$2.9014	\$3.2937		\$0.02517
<u>Large Use (> 5000 kW)</u>						
	Monthly Service Charge	per month	\$14,669.82	\$16,653.52		



10-1 RATES SCHEDULE (Part 1)						
<i>Schedule of Distribution Rates and Charges</i>						
					13.52%	LV
Customer Class	Item Description	Unit	2010	2011		
<u>Unmetered Scattered Load</u>	Distribution Volumetric Rate	per kW	\$2.7775	\$3.1531		\$0.02835
	Monthly Service Charge	per month	\$4.04	\$4.59		
<u>Sentinel Lighting</u>	Distribution Volumetric Rate	per kWh	\$0.0200	\$0.0227		\$0.00006
	Monthly Service Charge	per month	\$1.89	\$2.15		
<u>Street Lighting</u>	Distribution Volumetric Rate	per kW	\$7.2434	\$8.2229		\$0.01787
	Monthly Service Charge	per month	\$0.49	\$0.56		
<u>Standby Greater than 50 kW < 1500 kW</u>	Distribution Volumetric Rate	per kW	\$3.4563	\$3.9237		\$0.01750
	Monthly Service Charge	per month	\$108.02	\$122.63		
<u>Standby</u>	Distribution Volumetric Rate	per kW	\$1.4416	\$1.6365		



10-1 RATES SCHEDULE (Part 1)						
<i>Schedule of Distribution Rates and Charges</i>						
					13.52%	LV
Customer Class	Item Description	Unit	2010	2011		
<u>Greater than 1500 < 5000 kW</u>	Monthly Service Charge	per month	\$108.02	\$122.63		
	Distribution Volumetric Rate	per kW	\$1.3224	\$1.5012		
<u>Standby</u>						
<u>Large Use (> 5000 kW)</u>	Monthly Service Charge	per month	\$108.02	\$122.63		
	Distribution Volumetric Rate	per kW	\$1.4674	\$1.6658		



	January	February	March	April	May	June	July	August	September	October	November	December	Total
RATES-Fixed Service Charge													
Residential	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	
GS <50 kW	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	
GS > 50 kW < 1500 kW	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	
GS > 1500 kW < 5000 kW	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	
Large User	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	
Unmetered Scattered Load	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	
Sentinel Lights	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	
Streetlighting	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	
GS > 50 kW < 1500 kW Standby	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	
GS > 1500 kW < 5000 kW Standby	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	
Large User Standby	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	
RATES-Variable													
Residential	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	
GS <50 kW	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	
GS > 50 kW < 1500 kW	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	
GS > 1500 kW < 5000 kW	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	
Large User	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	
Unmetered Scattered Load	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	
Sentinel Lights	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	\$8.2229	
Streetlighting	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	\$3.9237	
GS > 50 kW < 1500 kW Standby	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	
GS > 1500 kW < 5000 kW Standby	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	
Large User Standby	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	
NO. OF CUSTOMERS/CONNECTIONS													
Residential	278,765	279,109	279,453	279,796	280,139	280,482	281,324	281,666	282,008	282,349	282,690	283,030	280,901
GS <50 kW	23,594	23,602	23,610	23,617	23,625	23,633	23,640	23,648	23,655	23,663	23,670	23,678	23,636
GS > 50 kW < 1500 kW	3,299	3,302	3,305	3,308	3,310	3,313	3,314	3,316	3,318	3,320	3,322	3,323	3,313
GS > 1500 kW < 5000 kW	67	67	67	67	67	67	67	67	67	67	67	67	67
Large User	12	12	12	12	12	12	12	12	12	12	12	12	12
Unmetered Scattered Load	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
Sentinel Lights	73	73	73	73	73	73	73	73	73	73	73	73	73
Streetlighting	55,122	55,193	55,268	55,343	55,419	55,498	55,578	55,658	55,742	55,826	55,911	56,001	55,546
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	2	2	2	2	2	2	2	2	2	2	2	2	2
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
LOAD DATA - kWh													
Residential	229,055,431	209,733,652	198,567,188	165,298,193	157,210,801	177,950,740	197,083,783	195,421,176	161,048,486	166,722,477	181,484,955	215,384,729	2,254,961,609
GS <50 kW	75,042,964	69,425,403	66,821,792	57,780,414	56,332,756	59,568,724	63,299,418	63,059,622	57,046,820	58,643,206	62,254,160	71,426,783	760,702,061
Unmetered Scattered Load	1,470,527	1,409,359	1,425,855	1,373,106	1,433,021	1,435,704	1,451,348	1,458,622	1,452,533	1,417,406	1,405,433	1,451,436	17,184,348
TOTAL	305,568,921	280,568,414	266,814,834	224,451,713	214,976,579	238,955,167	261,834,549	259,939,420	219,547,838	226,783,089	245,144,547	288,262,948	3,032,848,018
LOAD DATA - kW													
GS > 50 kW < 1500 kW	626,924	621,384	646,704	620,803	605,963	629,578	603,429	612,991	622,354	598,015	604,981	611,152	7,404,278
GS > 1500 kW < 5000 kW	135,526	136,124	134,721	134,691	141,097	149,114	152,502	157,199	156,994	144,700	144,499	132,511	1,719,678
Large User	92,664	88,217	91,031	89,469	94,224	103,161	109,797	115,154	110,913	103,139	96,326	93,527	1,187,623
Sentinel Lights	18	18	18	18	18	18	18	18	18	18	18	18	221
Streetlighting	10,002	10,025	10,047	10,069	10,092	10,114	10,136	10,158	10,181	10,203	10,225	10,248	121,500
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0



													10,519,700
DISTRIBUTION REVENUE-Fixed													
Residential	\$2,702,573	\$2,705,908	\$2,709,241	\$2,712,570	\$2,715,895	\$2,719,217	\$2,727,382	\$2,730,697	\$2,734,009	\$2,737,317	\$2,740,621	\$2,743,923	\$32,679,351
GS <50 kW	\$395,346	\$395,474	\$395,601	\$395,729	\$395,856	\$395,984	\$396,111	\$396,238	\$396,365	\$396,492	\$396,618	\$396,745	\$4,752,557
GS > 50 kW < 1500 kW	\$940,890	\$941,722	\$942,521	\$943,291	\$944,046	\$944,725	\$945,073	\$945,698	\$946,282	\$946,838	\$947,386	\$947,762	\$11,336,234
GS > 1500 kW < 5000 kW	\$307,369	\$307,552	\$307,736	\$307,919	\$308,057	\$308,194	\$308,332	\$308,469	\$308,607	\$308,699	\$308,836	\$308,882	\$3,698,651
Large User	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$2,398,107
Unmetered Scattered Load	\$14,186	\$14,186	\$14,186	\$14,186	\$14,186	\$14,186	\$14,186	\$14,186	\$14,186	\$14,186	\$14,186	\$14,186	\$170,237
Sentinel Lights	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$1,880
Streetlighting	\$30,662	\$30,702	\$30,743	\$30,785	\$30,827	\$30,871	\$30,916	\$30,960	\$31,007	\$31,054	\$31,101	\$31,151	\$370,778
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$2,943
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SubTotal													\$55,410,739
DISTRIBUTION REVENUE-Variable													
Residential	\$5,382,601	\$4,928,556	\$4,666,154	\$3,884,362	\$3,694,315	\$4,181,685	\$4,631,295	\$4,592,225	\$3,784,497	\$3,917,831	\$4,264,736	\$5,061,351	\$52,989,609
GS <50 kW	\$1,576,024	\$1,458,046	\$1,403,366	\$1,213,483	\$1,183,080	\$1,251,040	\$1,329,391	\$1,324,355	\$1,198,076	\$1,231,603	\$1,307,439	\$1,500,079	\$15,975,981
GS > 50 kW < 1500 kW	\$2,162,141	\$2,143,034	\$2,230,358	\$2,141,031	\$2,089,851	\$2,171,293	\$2,081,109	\$2,114,087	\$2,146,378	\$2,062,439	\$2,086,462	\$2,107,747	\$25,535,931
GS > 1500 kW < 5000 kW	\$446,386	\$448,358	\$443,736	\$443,637	\$464,736	\$491,142	\$502,302	\$517,771	\$517,096	\$476,602	\$475,941	\$436,457	\$5,664,165
Large User	\$292,179	\$278,156	\$287,029	\$282,102	\$297,094	\$325,277	\$346,199	\$363,091	\$349,718	\$325,206	\$303,724	\$294,898	\$3,744,673
Unmetered Scattered Load	\$33,388	\$31,999	\$32,373	\$31,176	\$32,536	\$32,597	\$32,952	\$33,117	\$32,979	\$32,181	\$31,910	\$32,954	\$390,161
Sentinel Lights	\$151	\$151	\$151	\$151	\$151	\$151	\$151	\$151	\$151	\$151	\$151	\$151	\$1,817
Streetlighting	\$39,245	\$39,333	\$39,421	\$39,508	\$39,596	\$39,683	\$39,771	\$39,859	\$39,946	\$40,034	\$40,121	\$40,209	\$476,726
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$129,705
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SubTotal													\$104,908,769
DISTRIBUTION REVENUE-Total													
Residential	\$8,085,174	\$7,634,464	\$7,375,395	\$6,596,931	\$6,410,210	\$6,900,902	\$7,358,677	\$7,322,922	\$6,518,506	\$6,655,148	\$7,005,357	\$7,805,274	\$85,668,960
GS <50 kW	\$1,971,370	\$1,853,520	\$1,798,968	\$1,609,212	\$1,578,936	\$1,647,024	\$1,725,502	\$1,720,592	\$1,594,441	\$1,628,094	\$1,704,057	\$1,896,824	\$20,728,538
GS > 50 kW < 1500 kW	\$3,103,031	\$3,084,756	\$3,172,879	\$3,084,322	\$3,033,898	\$3,116,018	\$3,026,182	\$3,059,785	\$3,092,660	\$3,009,277	\$3,033,848	\$3,055,509	\$36,872,165
GS > 1500 kW < 5000 kW	\$753,755	\$755,910	\$751,472	\$751,556	\$772,792	\$799,336	\$810,634	\$826,241	\$825,703	\$785,301	\$784,778	\$745,339	\$9,362,817
Large User	\$492,021	\$477,998	\$486,872	\$481,945	\$496,937	\$525,119	\$546,041	\$562,933	\$549,561	\$525,048	\$503,566	\$494,740	\$6,142,780
Unmetered Scattered Load	\$47,574	\$46,185	\$46,560	\$45,362	\$46,722	\$46,783	\$47,139	\$47,304	\$47,165	\$46,368	\$46,096	\$47,141	\$560,399
Sentinel Lights	\$308	\$308	\$308	\$308	\$308	\$308	\$308	\$308	\$308	\$308	\$308	\$308	\$3,697
Streetlighting	\$69,907	\$70,035	\$70,164	\$70,293	\$70,423	\$70,555	\$70,687	\$70,819	\$70,953	\$71,088	\$71,222	\$71,360	\$847,504
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$132,648
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$14,534,193	\$13,934,230	\$13,713,670	\$12,650,983	\$12,421,280	\$13,117,099	\$13,596,223	\$13,621,958	\$12,710,351	\$12,731,686	\$13,160,286	\$14,127,549	\$160,319,508
Base Revenue Requirement (withTOC)													\$160,308,936
													\$10,572



	January	February	March	April	May	June	July	August	September	October	November	December	Total		
RATES-Fixed Service Charge															
Residential	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69	\$9.69			
GS <50 kW	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76	\$16.76			
GS > 50 kW < 1500 kW	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18	\$285.18			
GS > 1500 kW < 5000 kW	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54	\$4,585.54			
Large User	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52	\$16,653.52			
Unmetered Scattered Load	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43			
Sentinel Lights	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69			
Streetlighting	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57			
GS > 50 kW < 1500 kW Standby	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63			
GS > 1500 kW < 5000 kW Standby	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63			
Large User Standby	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63	\$122.63			
RATES-Variable															
Residential	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235			
GS <50 kW	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210			
GS > 50 kW < 1500 kW	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488	\$3.4488			
GS > 1500 kW < 5000 kW	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937	\$3.2937			
Large User	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531	\$3.1531			
Unmetered Scattered Load	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219			
Sentinel Lights	\$10.2973	\$10.2973	\$10.2973	\$10.2973	\$10.2973	\$10.2973	\$10.2973	\$10.2973	\$10.2973	\$10.2973	\$10.2973	\$10.2973			
Streetlighting	\$4.0105	\$4.0105	\$4.0105	\$4.0105	\$4.0105	\$4.0105	\$4.0105	\$4.0105	\$4.0105	\$4.0105	\$4.0105	\$4.0105			
GS > 50 kW < 1500 kW Standby	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365	\$1.6365			
GS > 1500 kW < 5000 kW Standby	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012	\$1.5012			
Large User Standby	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658	\$1.6658			
NO. OF CUSTOMERS/CONNECTIONS															
Residential	278,765	279,109	279,453	279,796	280,139	280,482	281,324	281,666	282,008	282,349	282,690	283,030	280,901		
GS <50 kW	23,594	23,625	23,610	23,617	23,625	23,633	23,640	23,648	23,655	23,663	23,670	23,678	23,636		
GS > 50 kW < 1500 kW	3,299	3,302	3,305	3,308	3,310	3,313	3,314	3,316	3,318	3,320	3,322	3,323	3,313		
GS > 1500 kW < 5000 kW	67	67	67	67	67	67	67	67	67	67	67	67	67		
Large User	12	12	12	12	12	12	12	12	12	12	12	12	12		
Unmetered Scattered Load	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093		
Sentinel Lights	73	73	73	73	73	73	73	73	73	73	73	73	73		
Streetlighting	55,122	55,193	55,268	55,343	55,419	55,498	55,578	55,658	55,742	55,826	55,911	56,001	55,546		
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0		
GS > 1500 kW < 5000 kW Standby	2	2	2	2	2	2	2	2	2	2	2	2	2		
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0		
LOAD DATA - kWh															
Residential	229,055,431	209,733,652	198,567,188	165,298,193	157,210,801	177,950,740	197,083,783	195,421,176	161,048,486	166,722,477	181,484,955	215,384,729	2,254,961,609		
GS <50 kW	75,042,964	69,425,403	66,821,792	57,780,414	56,332,756	59,568,724	63,299,418	63,059,622	57,046,820	58,643,206	62,254,160	71,426,783	760,702,061		
Unmetered Scattered Load	1,470,527	1,409,359	1,425,855	1,373,106	1,433,021	1,435,704	1,451,348	1,458,622	1,452,533	1,417,406	1,405,433	1,451,436	17,184,348		
TOTAL	305,568,921	280,568,414	266,814,834	224,451,713	214,976,579	238,955,167	261,834,549	259,939,420	219,547,838	226,783,089	245,144,547	288,262,948	3,032,848,018		
LOAD DATA - kW															
GS > 50 kW < 1500 kW	626,924	621,384	646,704	620,803	605,963	629,578	603,429	612,991	622,354	598,015	604,981	611,152	7,404,278		
GS > 1500 kW < 5000 kW	135,526	136,124	134,721	134,691	141,097	149,114	152,502	157,199	156,994	144,700	144,499	132,511	1,719,678		
Large User	92,664	88,217	91,031	89,469	94,224	103,161	109,797	115,154	110,913	103,139	96,326	93,527	1,187,623		
Sentinel Lights	18	18	18	18	18	18	18	18	18	18	18	18	221		
Streetlighting	10,002	10,025	10,047	10,069	10,092	10,114	10,136	10,158	10,181	10,203	10,225	10,248	121,500		
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0		
GS > 1500 kW < 5000 kW Standby	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400		
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0		
													10,519,700		
DISTRIBUTION REVENUE-Fixed															
Residential	\$2,702,573	\$2,705,908	\$2,709,241	\$2,712,570	\$2,715,895	\$2,719,217	\$2,727,382	\$2,730,697	\$2,734,009	\$2,737,317	\$2,740,621	\$2,743,923	\$32,679,351	\$32,679	38.1%
GS <50 kW	\$395,346	\$395,474	\$395,601	\$395,729	\$395,856	\$395,984	\$396,111	\$396,238	\$396,365	\$396,492	\$396,618	\$396,745	\$4,752,557	\$4,753	22.9%
GS > 50 kW < 1500 kW	\$940,890	\$941,722	\$942,521	\$943,291	\$944,046	\$944,725	\$945,073	\$945,698	\$946,282	\$946,838	\$947,386	\$947,762	\$11,336,234	\$11,336	30.7%
GS > 1500 kW < 5000 kW	\$307,369	\$307,552	\$307,736	\$307,919	\$308,057	\$308,194	\$308,332	\$308,469	\$308,607	\$308,699	\$308,836	\$308,882	\$3,698,651	\$3,699	39.5%
Large User	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$199,842	\$2,398,107	\$2,398	39.0%
Unmetered Scattered Load	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$164,436	\$164	30.4%



Sentinel Lights	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$2,356	\$2	50.9%
Streetlighting	\$31,419	\$31,460	\$31,503	\$31,545	\$31,589	\$31,634	\$31,679	\$31,725	\$31,773	\$31,821	\$31,869	\$31,920	\$379,937	\$380	43.8%
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GS > 1500 kW < 5000 kW Standby	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$245	\$2,943	\$3	2.2%
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SubTotal													\$55,414,573	\$55,415	34.6%
DISTRIBUTION REVENUE-Variable															
Residential	\$5,382,601	\$4,928,556	\$4,666,154	\$3,884,362	\$3,694,315	\$4,181,685	\$4,631,295	\$4,592,225	\$3,784,497	\$3,917,831	\$4,264,736	\$5,061,351	\$52,989,609	\$52,990	61.9%
GS <50 kW	\$1,576,024	\$1,458,046	\$1,403,366	\$1,213,483	\$1,183,080	\$1,251,040	\$1,329,391	\$1,324,355	\$1,198,076	\$1,231,603	\$1,307,439	\$1,500,079	\$15,975,981	\$15,976	77.1%
GS > 50 kW < 1500 kW	\$2,162,141	\$2,143,034	\$2,230,358	\$2,141,031	\$2,089,851	\$2,171,293	\$2,081,109	\$2,114,087	\$2,146,378	\$2,062,439	\$2,086,462	\$2,107,747	\$25,535,931	\$25,536	69.3%
GS > 1500 kW < 5000 kW	\$446,386	\$448,358	\$443,736	\$443,637	\$464,736	\$491,142	\$502,302	\$517,771	\$517,096	\$476,602	\$475,941	\$436,457	\$5,664,165	\$5,664	60.5%
Large User	\$292,179	\$278,156	\$287,029	\$282,102	\$297,094	\$325,277	\$346,199	\$363,091	\$349,718	\$325,206	\$303,724	\$294,898	\$3,744,673	\$3,745	61.0%
Unmetered Scattered Load	\$32,205	\$30,865	\$31,226	\$30,071	\$31,383	\$31,442	\$31,785	\$31,944	\$31,810	\$31,041	\$30,779	\$31,786	\$376,337	\$376	69.6%
Sentinel Lights	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$2,276	\$2	49.1%
Streetlighting	\$40,114	\$40,203	\$40,293	\$40,382	\$40,472	\$40,562	\$40,651	\$40,741	\$40,830	\$40,920	\$41,009	\$41,099	\$487,276	\$487	56.2%
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GS > 1500 kW < 5000 kW Standby	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$10,809	\$129,705	\$130	97.8%
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SubTotal													\$104,905,953	\$104,906	65.4%
DISTRIBUTION REVENUE-Total															
Residential	\$8,085,174	\$7,634,464	\$7,375,395	\$6,596,931	\$6,410,210	\$6,900,902	\$7,358,677	\$7,322,922	\$6,518,506	\$6,655,148	\$7,005,357	\$7,805,274	\$85,668,960		
GS <50 kW	\$1,971,370	\$1,853,520	\$1,798,968	\$1,609,212	\$1,578,936	\$1,647,024	\$1,725,502	\$1,720,592	\$1,594,441	\$1,628,094	\$1,704,057	\$1,896,824	\$20,728,538		
GS > 50 kW < 1500 kW	\$3,103,031	\$3,084,756	\$3,172,879	\$3,084,322	\$3,033,898	\$3,116,018	\$3,026,182	\$3,059,785	\$3,092,660	\$3,009,277	\$3,033,848	\$3,055,509	\$36,872,165		
GS > 1500 kW < 5000 kW	\$753,755	\$755,910	\$751,472	\$751,556	\$772,792	\$799,336	\$810,634	\$826,241	\$825,703	\$785,301	\$784,778	\$745,339	\$9,362,817		
Large User	\$492,021	\$477,998	\$486,872	\$481,945	\$496,937	\$525,119	\$546,041	\$562,933	\$549,561	\$525,048	\$503,566	\$494,740	\$6,142,780		
Unmetered Scattered Load	\$45,907	\$44,568	\$44,929	\$43,774	\$45,086	\$45,145	\$45,487	\$45,647	\$45,513	\$44,744	\$44,482	\$45,489	\$540,773		
Sentinel Lights	\$386	\$386	\$386	\$386	\$386	\$386	\$386	\$386	\$386	\$386	\$386	\$386	\$4,632		
Streetlighting	\$71,533	\$71,663	\$71,795	\$71,928	\$72,061	\$72,195	\$72,330	\$72,466	\$72,603	\$72,741	\$72,878	\$73,019	\$867,213		
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
GS > 1500 kW < 5000 kW Standby	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$11,054	\$132,648		
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
TOTAL	\$14,534,230	\$13,934,320	\$13,713,750	\$12,651,108	\$12,421,359	\$13,117,179	\$13,596,294	\$13,622,026	\$12,710,426	\$12,731,793	\$13,160,406	\$14,127,635	\$160,320,526		
Base Revenue Requirement (withTOC)													\$160,308,936		
													\$11,590		



RETAIL TRANSMISSION SERVICE RATES

1.0 INTRODUCTION

On June 22, 2011, the Ontario Energy Board (the "Board") issued a revision to Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates (the "Guideline"), which outlined information that the Board requires electricity distributors to file to adjust their retail transmission service rates ("RTSR") for 2012. Subsequently, the Board also provided a filing module which distributors were required to complete and file. ~~The Guideline and filing module have not yet been updated for 2012 rates.~~

2.0 CURRENT RTSR

On January 18, 2011, the Board issued the Revenue Requirement and Charge Determinant Order Arising from Hydro One Networks Inc.'s ("Hydro One") EB-2010-0002 Decision with Reasons of December 23, 2010. This Order set new Transmission Rates effective January 1, 2011. These rates are shown below in Table 1.

Table 1 – Wholesale Transmission Rates, Effective January 1, 2011

	Current
Network Service Rate	\$3.22/kW
Line Connection Service Rate	\$0.79/kW
Transformation Connection Service Rate	\$1.77/kW

As part of the Board's Decision on Hydro Ottawa Limited's ("Hydro Ottawa") 2011 Rates EB-2010-0326, issued on April 14, 2011, Hydro Ottawa was directed to reflect these new rates in the RTSR to be implemented on May 1, 2011. Hydro Ottawa's revised RTSR are shown in Table 2 below.



Table 2 – Current Retail Transmission Service Rates

	Network Service Rate	Line and Transformation Connection Service Rate
Residential	\$0.0066	\$0.0042
GS < 50 kW	\$0.0060	\$0.0039
GS > 50 < 1500 kW	\$2.4768	\$1.5797
GS > 1500 < 5000 kW	\$2.5718	\$1.6881
Large Use	\$2.8509	\$1.9011
Unmetered Scattered Load	\$0.0060	\$0.0039
Street lighting	\$1.8377	\$1.1980
Sentinel lighting	\$1.8284	\$1.1735

3.0 VARIANCE ACCOUNTS

Table 3 below shows the wholesale costs and retail revenue amounts for network and connection activities from 2008 to 2010. As can be seen, Hydro Ottawa has over-collected these charges cumulatively for the past three years.

Table 3 – Wholesale Network and Connection Costs and Retail Revenue (in \$'000)

	2008	2009	2010	Total
Network – Costs	\$32,700	\$36,792	\$44,016	\$113,508
Network – Revenue	(36,621)	(37,591)	(43,623)	(117,835)
<i>Contribution to Network Variance Account</i>	<i>(\$3,921)</i>	<i>(\$799)</i>	<i>\$393</i>	<i>(\$4,327)</i>
Connection – Costs	\$24,512	\$25,650	\$28,320	\$78,482
Connection - Revenue	(27,274)	(28,908)	(31,076)	(87,258)
<i>Contribution to Connection Variance Account</i>	<i>(\$2,762)</i>	<i>(\$3,258)</i>	<i>(\$2,756)</i>	<i>(\$8,776)</i>

This trend is also apparent in the balances of the two variance accounts related to Retail Transmission charges. In Exhibit I1-1-2 the variance account balances for December 31, 2010 are reported as follows: 1584 – Retail Transmission Network Charge –



1 (\$5,449k) and 1586 – Retail Transmission Connection Charge – (\$9,200k). Hydro
2 Ottawa has filed to clear these variance account balances as of December 31, 2010 via
3 rate riders, as part of this rate application.
4
5

6 **4.0 REVISED 2012 RTSR**

7

8 ~~In light of the recent trend of over collecting for Transmission Rates and the fact that the~~
9 ~~2012 Wholesale Transmission Rates have not yet been approved by the Board, Hydro~~
10 ~~Ottawa is not proposing any changes to its Retail Transmission Service Rates at this~~
11 ~~time. Hydro Ottawa will monitor the ongoing trend in the variance accounts and~~
12 ~~developments in Hydro One's Transmission Rate Application and may choose to revisit~~
13 ~~this decision in the future.~~
14

15 ~~In addition, Hydro Ottawa expects that the Board will be issuing an update to the~~
16 ~~Guideline and the filing module, to reflect the January 1, 2011 Wholesale Transmission~~
17 ~~Rates and when that does occur, Hydro Ottawa will proceed to complete the module and~~
18 ~~file with the Board.~~
19

20 As directed in the Board's Updated Chapter 2 of the Filing Requirements for
21 Transmission and Distribution Applications, issued June 22, 2011 and the Guideline,
22 Hydro Ottawa has completed the RTSR Model, issued on August 26, 2011, to adjust the
23 RTSRs (Attachment BB). The results are shown in Table 4 below and have been
24 included in Exhibits H6-1-1 (Updated), H6-2-1 (Updated), J3-1-3 (Updated) and J3-1-4
25 (Updated).
26
27
28
29
30
31
32



1

Table 4 – Updated RTSRs

	Network Service Rate		Line and Transformation Connection Service Rate	
	Current	Proposed	Current	Proposed
Residential	\$0.0066	\$0.0067	\$0.0042	\$0.0042
GS < 50 kW	\$0.0060	\$0.0061	\$0.0039	\$0.0039
GS > 50 < 1500 kW	\$2.4768	\$2.5243	\$1.5797	\$1.5921
GS > 1500 < 5000 kW	\$2.5718	\$2.6211	\$1.6881	\$1.7013
Large Use	\$2.8509	\$2.9056	\$1.9011	\$1.9160
Unmetered Scattered Load	\$0.0060	\$0.0061	\$0.0039	\$0.0039
Street lighting	\$1.8284	\$1.8635	\$1.1735	\$1.1827
Sentinel lighting	\$1.8377	\$1.8730	\$1.1980	\$1.2074

2



Ontario Energy Board

**RTSR WORK FORM FOR
ELECTRICITY DISTRIBUTORS****Choose Your Utility:**

Hydro One Remote Communities Inc.

Hydro Ottawa Limited

Application Type: CoS

OEB Application #: EB-2011-0054

LDC Licence #: ED-2002-0556

Last COS OEB Application #: EB-2007-0713

Last COS Re-Basing Year: 2008

Application Contact InformationName: Title: Phone Number: Email Address: **Copyright**

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing your draft rate order. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.



[1. Info](#)

[2. Table of Contents](#)

[3. Rate Classes](#)

[4. RRR Data](#)

[5. UTRs and Sub-Transmission](#)

[6. Historical Wholesale](#)

[7. Current Wholesale](#)

[8. Forecast Wholesale](#)

[9. Adj Network to Current WS](#)

[10. Adj Conn. to Current WS](#)

[11. Adj Network to Forecast WS](#)

[12. Adj Conn. to Forecast WS](#)



Hydro Ottawa Limited - EB-2011-0054 - CoS

1. Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
2. Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

[illegible]



Ontario Energy Board

**RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS**

Hydro Ottawa Limited - EB-2011-0054 - CoS

In the green shaded cells, enter the most recent reported RRR billing determinants. Please ensure that billing determinants are non-loss adjusted.

Rate Class	Unit	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Load Factor	Loss Adjusted Billed kWh	Billed kW
Residential	kWh	2,272,176,243	-	1.0344		2,350,339,106	-
General Service Less Than 50 kW	kWh	726,404,260	-	1.0344		751,392,567	-
General Service 50 to 1,499 kW	kW	3,017,286,579	7,378,592		56.05%	3,017,286,579	7,378,592
General Service 1,500 to 4,999 kW	kW	829,445,944	1,756,217		64.73%	829,445,944	1,756,217
Large Use	kW	685,666,564	1,224,829		76.73%	685,666,564	1,224,829
Unmetered Scattered Load	kWh	17,309,021	-	1.0344		17,904,451	-
Street Lighting	kW	43,535,081	120,823		49.39%	43,535,081	120,823
Sentinel Lighting	kW	74,233	206		49.39%	74,233	206



Ontario Energy Board

**RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS**

Hydro Ottawa Limited - EB-2011-0054 - CoS

Uniform Transmission Rates

	Unit	Effective January 1, 2010	Effective January 1, 2011	Effective January 1, 2012
Rate Description		Rate	Rate	Rate
Network Service Rate	kW	\$ 2.97	\$ 3.22	\$ 3.22
Line Connection Service Rate	kW	\$ 0.73	\$ 0.79	\$ 0.79
Transformation Connection Service Rate	kW	\$ 1.71	\$ 1.77	\$ 1.77

Hydro One Sub-Transmission Rates

	Unit	Effective January 1, 2010	Effective January 1, 2011	Effective January 1, 2012
Rate Description		Rate	Rate	Rate
Network Service Rate	kW	\$ 2.65	\$ 2.65	\$ 2.65
Line Connection Service Rate	kW	\$ 0.64	\$ 0.64	\$ 0.64
Transformation Connection Service Rate	kW	\$ 1.50	\$ 1.50	\$ 1.50
Both Line and Transformation Connection Service Rate	kW	\$ 2.14	\$ 2.14	\$ 2.14

Hydro One Sub-Transmission Rate Rider 6A

	Unit	Effective January 1, 2010	Effective January 1, 2011	Effective January 1, 2012
Rate Description		Rate	Rate	Rate
RSVA Transmission network - 4714 - which affects 1584	kW	\$ 0.0470	\$ 0.0470	\$ 0.0470
RSVA Transmission connection - 4716 - which affects 1586	kW	-\$ 0.0250	-\$ 0.0250	-\$ 0.0250
RSVA LV - 4750 - which affects 1550	kW	\$ 0.0580	\$ 0.0580	\$ 0.0580
RARA 1 - 2252 - which affects 1590	kW	-\$ 0.0750	-\$ 0.0750	-\$ 0.0750
Hydro One Sub-Transmission Rate Rider 6A	kW	<u>\$ 0.0050</u>	<u>\$ 0.0050</u>	<u>\$ 0.0050</u>
Low Voltage Switchgear Credit	\$	Historical 2010 - 2,571,854	Current 2011 - 2,667,891	Forecast 2012 - 2,667,891



Hydro Ottawa Limited - EB-2011-0054 - CoS

In the green shaded cells, enter billing detail for wholesale transmission for Hydro One Sub-transmission Rates, if you are charged a *combined* Line and transformer connection columns are completed.

IESO

Network

Month	Units Billed	Rate	Amount
January	1,165,686	\$2.97	\$ 3,462,087
February	1,145,548	\$2.97	\$ 3,402,278
March	1,005,227	\$2.97	\$ 2,985,524
April	905,342	\$2.97	\$ 2,688,866
May	1,319,409	\$2.97	\$ 3,918,645
June	1,140,647	\$2.97	\$ 3,387,722
July	1,445,134	\$2.97	\$ 4,292,048
August	1,369,724	\$2.97	\$ 4,068,080
September	1,379,723	\$2.97	\$ 4,097,777
October	914,910	\$2.97	\$ 2,717,283
November	1,077,061	\$2.97	\$ 3,198,871
December	1,163,425	\$2.97	\$ 3,455,372
Total	14,031,836	\$ 2.97	\$ 41,674,553

HYDRO ONE

Network

Month	Units Billed	Rate	Amount
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Hydro Ottawa Limited - EB-2011-0054 - CoS

In the green shaded cells, enter billing detail for wholesale transmission for Hydro One Sub-transmission Rates, if you are charged a *combined* Line and transformer connection columns are completed.

January	68,184	\$2.70	\$ 183,893
February	60,767	\$2.70	\$ 163,887
March	56,413	\$2.70	\$ 152,145
April	58,044	\$2.70	\$ 156,544
May	83,957	\$2.70	\$ 226,432
June	82,582	\$2.70	\$ 222,725
July	94,020	\$2.70	\$ 253,573
August	80,635	\$2.70	\$ 217,472
September	75,187	\$2.70	\$ 202,778
October	61,593	\$2.70	\$ 166,115
November	70,705	\$2.70	\$ 190,691
December	77,544	\$2.70	\$ 209,135

Total

869,631	\$	2.70	\$	2,345,390
---------	----	------	----	-----------

TOTAL

Network

Month	Units Billed	Rate	Amount
January	1,233,870	\$2.95	\$ 3,645,980
February	1,206,315	\$2.96	\$ 3,566,165
March	1,061,640	\$2.96	\$ 3,137,669
April	963,386	\$2.95	\$ 2,845,410
May	1,403,366	\$2.95	\$ 4,145,077
June	1,223,229	\$2.95	\$ 3,610,447



In the green shaded cells, enter billing detail for wholesale transmission f
For Hydro One Sub-transmission Rates, if you are charged a *combined Li*
and transformer connection columns are completed.

July	1,539,154	\$2.95	\$	4,545,621
August	1,450,359	\$2.95	\$	4,285,552
September	1,454,910	\$2.96	\$	4,300,555
October	976,503	\$2.95	\$	2,883,398
November	1,147,766	\$2.95	\$	3,389,562
December	1,240,969	\$2.95	\$	3,664,507
Total	14,901,467	\$	2.95	\$ 44,019,943



Ontario Energy Board

RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

for the same reporting period as the billing determinants on Sheet "4. RRR Data".
line and Transformer connection rate, please ensure that both the line connection

Line Connection			Transformation Connection			Total Line
Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
1,170,291	\$0.73	\$ 854,312	978,376	\$1.71	\$ 1,673,023	\$ 2,527,335
1,114,463	\$0.73	\$ 813,558	928,512	\$1.71	\$ 1,587,756	\$ 2,401,314
999,618	\$0.73	\$ 729,721	834,036	\$1.71	\$ 1,426,202	\$ 2,155,923
920,602	\$0.73	\$ 672,039	767,648	\$1.71	\$ 1,312,678	\$ 1,984,717
1,293,532	\$0.73	\$ 944,278	1,077,741	\$1.71	\$ 1,842,937	\$ 2,787,215
1,140,212	\$0.73	\$ 832,355	949,332	\$1.71	\$ 1,623,358	\$ 2,455,713
1,398,900	\$0.73	\$ 1,021,197	1,136,414	\$1.71	\$ 1,943,268	\$ 2,964,465
1,308,058	\$0.73	\$ 954,882	1,078,200	\$1.71	\$ 1,843,722	\$ 2,798,604
1,309,620	\$0.73	\$ 956,023	1,073,960	\$1.71	\$ 1,836,472	\$ 2,792,495
932,099	\$0.73	\$ 680,432	770,029	\$1.71	\$ 1,316,750	\$ 1,997,182
1,056,950	\$0.73	\$ 771,574	880,733	\$1.71	\$ 1,506,053	\$ 2,277,627
1,142,394	\$0.73	\$ 833,948	956,698	\$1.71	\$ 1,635,954	\$ 2,469,902
13,786,739	\$ 0.73	\$ 10,064,319	11,431,679	\$ 1.71	\$ 19,548,173	\$ 29,612,492

Line Connection			Transformation Connection			Total Line
Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount



Ontario Energy Board

RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

for the same reporting period as the billing determinants on Sheet "4. RRR Data".
line and Transformer connection rate, please ensure that both the line connection

54,731	\$0.61	\$	33,659	75,886	\$1.50	\$	113,829	\$	147,488
42,106	\$0.61	\$	25,895	70,011	\$1.50	\$	105,016	\$	130,911
40,487	\$0.61	\$	24,899	64,406	\$1.50	\$	96,609	\$	121,508
40,139	\$0.61	\$	24,485	65,983	\$1.50	\$	98,974	\$	123,459
51,296	\$0.61	\$	31,547	86,479	\$1.50	\$	129,718	\$	161,265
51,708	\$0.61	\$	31,542	95,066	\$1.50	\$	142,599	\$	174,141
50,176	\$0.61	\$	30,858	96,805	\$1.50	\$	145,207	\$	176,065
46,857	\$0.61	\$	28,817	83,123	\$1.50	\$	124,685	\$	153,502
43,716	\$0.61	\$	26,885	77,533	\$1.50	\$	116,299	\$	143,184
39,419	\$0.61	\$	24,242	65,252	\$1.50	\$	97,878	\$	122,120
41,905	\$0.61	\$	25,562	74,464	\$1.50	\$	111,695	\$	137,257
44,723	\$0.61	\$	27,504	80,744	\$1.50	\$	121,116	\$	148,620
547,263	\$	0.61	\$	335,895	935,752	\$	1.50	\$	1,403,625
								\$	1,739,520

Line Connection

Transformation Connection

Total Line

Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
1,225,022	\$0.72	\$ 887,971	1,054,262	\$1.69	\$ 1,786,852	\$ 2,674,823
1,156,569	\$0.73	\$ 839,453	998,523	\$1.70	\$ 1,692,772	\$ 2,532,225
1,040,105	\$0.73	\$ 754,620	898,442	\$1.69	\$ 1,522,811	\$ 2,277,431
960,741	\$0.72	\$ 696,524	833,631	\$1.69	\$ 1,411,652	\$ 2,108,176
1,344,828	\$0.73	\$ 975,825	1,164,220	\$1.69	\$ 1,972,655	\$ 2,948,480
1,191,920	\$0.72	\$ 863,897	1,044,398	\$1.69	\$ 1,765,957	\$ 2,629,854



Ontario Energy Board

RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

for the same reporting period as the billing determinants on Sheet "4. RRR Data".
line and Transformer connection rate, please ensure that both the line connection

1,449,076	\$0.73	\$	1,052,055	1,233,219	\$1.69	\$	2,088,475	\$	3,140,530
1,354,915	\$0.73	\$	983,699	1,161,323	\$1.69	\$	1,968,407	\$	2,952,106
1,353,336	\$0.73	\$	982,908	1,151,493	\$1.70	\$	1,952,771	\$	2,935,679
971,518	\$0.73	\$	704,674	835,281	\$1.69	\$	1,414,628	\$	2,119,302
1,098,855	\$0.73	\$	797,136	955,197	\$1.69	\$	1,617,748	\$	2,414,884
1,187,117	\$0.73	\$	861,452	1,037,442	\$1.69	\$	1,757,070	\$	2,618,522
<hr/>				<hr/>				<hr/>	
14,334,002	\$	0.73	\$ 10,400,214	12,367,431	\$	1.69	\$ 20,951,798	\$ 31,352,012	
<hr/>				<hr/>				<hr/>	



Ontario Energy Board

**RTSR WORK FORM FOR
ELECTRICITY DISTRIBUTORS**

Hydro Ottawa Limited - EB-2011-0054 - CoS

The purpose of this sheet is to calculate the expected billing when current 2011 Uniform Transmission Rates are applied against historical 2010 transmission units.

IESO	Network				Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January	1,165,686	\$ 3.2200	\$ 3,753,509	1,170,291	\$ 0.7900	\$ 924,530	978,376	\$ 1.7700	\$ 1,731,726	\$ 2,656,255	
February	1,145,548	\$ 3.2200	\$ 3,688,665	1,114,463	\$ 0.7900	\$ 880,426	928,512	\$ 1.7700	\$ 1,643,466	\$ 2,523,892	
March	1,005,227	\$ 3.2200	\$ 3,236,831	999,618	\$ 0.7900	\$ 789,698	834,036	\$ 1.7700	\$ 1,476,244	\$ 2,265,942	
April	905,342	\$ 3.2200	\$ 2,915,201	920,602	\$ 0.7900	\$ 727,276	767,648	\$ 1.7700	\$ 1,358,737	\$ 2,086,013	
May	1,319,409	\$ 3.2200	\$ 4,248,497	1,293,532	\$ 0.7900	\$ 1,021,890	1,077,741	\$ 1.7700	\$ 1,907,602	\$ 2,929,492	
June	1,140,647	\$ 3.2200	\$ 3,672,883	1,140,212	\$ 0.7900	\$ 900,767	949,332	\$ 1.7700	\$ 1,680,318	\$ 2,581,085	
July	1,445,134	\$ 3.2200	\$ 4,653,331	1,398,900	\$ 0.7900	\$ 1,105,131	1,136,414	\$ 1.7700	\$ 2,011,453	\$ 3,116,584	
August	1,369,724	\$ 3.2200	\$ 4,410,511	1,308,058	\$ 0.7900	\$ 1,033,366	1,078,200	\$ 1.7700	\$ 1,908,414	\$ 2,941,780	
September	1,379,723	\$ 3.2200	\$ 4,442,708	1,309,620	\$ 0.7900	\$ 1,034,600	1,073,960	\$ 1.7700	\$ 1,900,909	\$ 2,935,509	
October	914,910	\$ 3.2200	\$ 2,946,010	932,099	\$ 0.7900	\$ 736,358	770,029	\$ 1.7700	\$ 1,362,951	\$ 2,099,310	
November	1,077,061	\$ 3.2200	\$ 3,468,136	1,056,950	\$ 0.7900	\$ 834,991	880,733	\$ 1.7700	\$ 1,558,897	\$ 2,393,888	
December	1,163,425	\$ 3.2200	\$ 3,746,229	1,142,394	\$ 0.7900	\$ 902,491	956,698	\$ 1.7700	\$ 1,693,355	\$ 2,595,847	
Total	14,031,836	\$ 3.22	\$ 45,182,512	13,786,739	\$ 0.79	\$ 10,891,524	11,431,679	\$ 1.77	\$ 20,234,072	\$ 31,125,596	

HYDRO ONE	Network				Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January	68,184	\$ 2.6970	\$ 183,892	54,731	\$ 0.6150	\$ 33,660	75,886	\$ 1.5000	\$ 113,829	\$ 147,489	
February	60,767	\$ 2.6970	\$ 163,889	42,106	\$ 0.6150	\$ 25,895	70,011	\$ 1.5000	\$ 105,017	\$ 130,912	
March	56,413	\$ 2.6970	\$ 152,146	40,487	\$ 0.6150	\$ 24,900	64,406	\$ 1.5000	\$ 96,609	\$ 121,509	
April	58,044	\$ 2.6970	\$ 156,545	40,139	\$ 0.6150	\$ 24,685	65,983	\$ 1.5000	\$ 98,975	\$ 123,660	
May	83,957	\$ 2.6970	\$ 226,432	51,296	\$ 0.6150	\$ 31,547	86,479	\$ 1.5000	\$ 129,719	\$ 161,266	
June	82,582	\$ 2.6970	\$ 222,724	51,708	\$ 0.6150	\$ 31,800	95,066	\$ 1.5000	\$ 142,599	\$ 174,399	
July	94,020	\$ 2.6970	\$ 253,572	50,176	\$ 0.6150	\$ 30,858	96,805	\$ 1.5000	\$ 145,208	\$ 176,066	
August	80,635	\$ 2.6970	\$ 217,473	46,857	\$ 0.6150	\$ 28,817	83,123	\$ 1.5000	\$ 124,685	\$ 153,502	
September	75,187	\$ 2.6970	\$ 202,779	43,716	\$ 0.6150	\$ 26,885	77,533	\$ 1.5000	\$ 116,300	\$ 143,185	
October	61,593	\$ 2.6970	\$ 166,116	39,419	\$ 0.6150	\$ 24,243	65,252	\$ 1.5000	\$ 97,878	\$ 122,121	
November	70,705	\$ 2.6970	\$ 190,691	41,905	\$ 0.6150	\$ 25,772	74,464	\$ 1.5000	\$ 111,696	\$ 137,468	
December	77,544	\$ 2.6970	\$ 209,136	44,723	\$ 0.6150	\$ 27,505	80,744	\$ 1.5000	\$ 121,116	\$ 148,621	
Total	869,631	\$ 2.70	\$ 2,345,395	547,263	\$ 0.62	\$ 336,567	935,752	\$ 1.50	\$ 1,403,628	\$ 1,740,195	

TOTAL	Network				Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January	1,233,870	\$ 3.19	\$ 3,937,401	1,225,022	\$ 0.78	\$ 958,189	1,054,262	\$ 1.75	\$ 1,845,555	\$ 2,803,744	
February	1,206,315	\$ 3.19	\$ 3,852,553	1,156,569	\$ 0.78	\$ 906,321	998,523	\$ 1.75	\$ 1,748,483	\$ 2,654,804	
March	1,061,640	\$ 3.19	\$ 3,388,977	1,040,105	\$ 0.78	\$ 814,598	898,442	\$ 1.75	\$ 1,572,853	\$ 2,387,450	
April	963,386	\$ 3.19	\$ 3,071,746	960,741	\$ 0.78	\$ 751,961	833,631	\$ 1.75	\$ 1,457,711	\$ 2,209,673	
May	1,403,366	\$ 3.19	\$ 4,474,929	1,344,828	\$ 0.78	\$ 1,053,437	1,164,220	\$ 1.75	\$ 2,037,320	\$ 3,090,757	
June	1,223,229	\$ 3.18	\$ 3,895,607	1,191,920	\$ 0.78	\$ 932,568	1,044,398	\$ 1.75	\$ 1,822,917	\$ 2,755,485	
July	1,539,154	\$ 3.19	\$ 4,906,903	1,449,076	\$ 0.78	\$ 1,135,989	1,233,219	\$ 1.75	\$ 2,156,660	\$ 3,292,650	
August	1,450,359	\$ 3.19	\$ 4,627,984	1,354,915	\$ 0.78	\$ 1,062,183	1,161,323	\$ 1.75	\$ 2,033,099	\$ 3,095,281	
September	1,454,910	\$ 3.19	\$ 4,645,487	1,353,336	\$ 0.78	\$ 1,061,485	1,151,493	\$ 1.75	\$ 2,017,209	\$ 3,078,694	
October	976,503	\$ 3.19	\$ 3,112,127	971,518	\$ 0.78	\$ 760,601	835,281	\$ 1.75	\$ 1,460,829	\$ 2,221,430	
November	1,147,766	\$ 3.19	\$ 3,658,828	1,098,855	\$ 0.78	\$ 860,762	955,197	\$ 1.75	\$ 1,670,593	\$ 2,531,355	
December	1,240,969	\$ 3.19	\$ 3,955,365	1,187,117	\$ 0.78	\$ 929,996	1,037,442	\$ 1.75	\$ 1,814,471	\$ 2,744,467	
Total	14,901,467	\$ 3.19	\$ 47,527,907	14,334,002	\$ 0.78	\$ 11,228,091	12,367,431	\$ 1.75	\$ 21,637,700	\$ 32,865,790	



Ontario Energy Board
RTSR WORK FORM FOR
ELECTRICITY DISTRIBUTORS

Hydro Ottawa Limited - EB-2011-0054 - CoS

The purpose of this sheet is to calculate the expected billing when forecasted 2012 Uniform Transmission Rates are applied against historical 2010 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,165,686	\$ 3.2200	\$ 3,753,509	1,170,291	\$ 0.7900	\$ 924,530	978,376	\$ 1.7700	\$ 1,731,726	\$ 2,656,255
February	1,145,548	\$ 3.2200	\$ 3,688,665	1,114,463	\$ 0.7900	\$ 880,426	928,512	\$ 1.7700	\$ 1,643,466	\$ 2,523,892
March	1,005,227	\$ 3.2200	\$ 3,236,831	999,618	\$ 0.7900	\$ 789,698	834,036	\$ 1.7700	\$ 1,476,244	\$ 2,265,942
April	905,342	\$ 3.2200	\$ 2,915,201	920,602	\$ 0.7900	\$ 727,276	767,648	\$ 1.7700	\$ 1,358,737	\$ 2,086,013
May	1,319,409	\$ 3.2200	\$ 4,248,497	1,293,532	\$ 0.7900	\$ 1,021,890	1,077,741	\$ 1.7700	\$ 1,907,602	\$ 2,929,492
June	1,140,647	\$ 3.2200	\$ 3,672,883	1,140,212	\$ 0.7900	\$ 900,767	949,332	\$ 1.7700	\$ 1,680,318	\$ 2,581,085
July	1,445,134	\$ 3.2200	\$ 4,653,331	1,398,900	\$ 0.7900	\$ 1,105,131	1,136,414	\$ 1.7700	\$ 2,011,453	\$ 3,116,584
August	1,369,724	\$ 3.2200	\$ 4,410,511	1,308,058	\$ 0.7900	\$ 1,033,366	1,078,200	\$ 1.7700	\$ 1,908,414	\$ 2,941,780
September	1,379,723	\$ 3.2200	\$ 4,442,708	1,309,620	\$ 0.7900	\$ 1,034,600	1,073,960	\$ 1.7700	\$ 1,900,909	\$ 2,935,509
October	914,910	\$ 3.2200	\$ 2,946,010	932,099	\$ 0.7900	\$ 736,358	770,029	\$ 1.7700	\$ 1,362,951	\$ 2,099,310
November	1,077,061	\$ 3.2200	\$ 3,468,136	1,056,950	\$ 0.7900	\$ 834,991	880,733	\$ 1.7700	\$ 1,558,897	\$ 2,393,888
December	1,163,425	\$ 3.2200	\$ 3,746,229	1,142,394	\$ 0.7900	\$ 902,491	956,698	\$ 1.7700	\$ 1,693,355	\$ 2,595,847
Total	14,031,836	\$ 3.22	\$ 45,182,512	13,786,739	\$ 0.79	\$ 10,891,524	11,431,679	\$ 1.77	\$ 20,234,072	\$ 31,125,596

HYDRO ONE	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	68,184	\$ 2.6970	\$ 183,892	54,731	\$ 0.6150	\$ 33,660	75,886	\$ 1.5000	\$ 113,829	\$ 147,489
February	60,767	\$ 2.6970	\$ 163,889	42,106	\$ 0.6150	\$ 25,895	70,011	\$ 1.5000	\$ 105,017	\$ 130,912
March	56,413	\$ 2.6970	\$ 152,146	40,487	\$ 0.6150	\$ 24,900	64,406	\$ 1.5000	\$ 96,609	\$ 121,509
April	58,044	\$ 2.6970	\$ 156,545	40,139	\$ 0.6150	\$ 24,685	65,983	\$ 1.5000	\$ 98,975	\$ 123,660
May	83,957	\$ 2.6970	\$ 226,432	51,296	\$ 0.6150	\$ 31,547	86,479	\$ 1.5000	\$ 129,719	\$ 161,266
June	82,582	\$ 2.6970	\$ 222,724	51,708	\$ 0.6150	\$ 31,800	95,066	\$ 1.5000	\$ 142,599	\$ 174,399
July	94,020	\$ 2.6970	\$ 253,572	50,176	\$ 0.6150	\$ 30,858	96,805	\$ 1.5000	\$ 145,208	\$ 176,066
August	80,635	\$ 2.6970	\$ 217,473	46,857	\$ 0.6150	\$ 28,817	83,123	\$ 1.5000	\$ 124,685	\$ 153,502
September	75,187	\$ 2.6970	\$ 202,779	43,716	\$ 0.6150	\$ 26,885	77,533	\$ 1.5000	\$ 116,300	\$ 143,185
October	61,593	\$ 2.6970	\$ 166,116	39,419	\$ 0.6150	\$ 24,243	65,252	\$ 1.5000	\$ 97,878	\$ 122,121
November	70,705	\$ 2.6970	\$ 190,691	41,905	\$ 0.6150	\$ 25,772	74,464	\$ 1.5000	\$ 111,696	\$ 137,468
December	77,544	\$ 2.6970	\$ 209,136	44,723	\$ 0.6150	\$ 27,505	80,744	\$ 1.5000	\$ 121,116	\$ 148,621
Total	869,631	\$ 2.70	\$ 2,345,395	547,263	\$ 0.62	\$ 336,567	935,752	\$ 1.50	\$ 1,403,628	\$ 1,740,195

TOTAL	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	1,233,870	\$ 3.19	\$ 3,937,401	1,225,022	\$ 0.78	\$ 958,189	1,054,262	\$ 1.75	\$ 1,845,555	\$ 2,803,744
February	1,206,315	\$ 3.19	\$ 3,852,553	1,156,569	\$ 0.78	\$ 906,321	998,523	\$ 1.75	\$ 1,748,483	\$ 2,654,804
March	1,061,640	\$ 3.19	\$ 3,388,977	1,040,105	\$ 0.78	\$ 814,598	898,442	\$ 1.75	\$ 1,572,853	\$ 2,387,450
April	963,386	\$ 3.19	\$ 3,071,746	960,741	\$ 0.78	\$ 751,961	833,631	\$ 1.75	\$ 1,457,711	\$ 2,209,673
May	1,403,366	\$ 3.19	\$ 4,474,929	1,344,828	\$ 0.78	\$ 1,053,437	1,164,220	\$ 1.75	\$ 2,037,320	\$ 3,090,757
June	1,223,229	\$ 3.18	\$ 3,895,607	1,191,920	\$ 0.78	\$ 932,568	1,044,398	\$ 1.75	\$ 1,822,917	\$ 2,755,485
July	1,539,154	\$ 3.19	\$ 4,906,903	1,449,076	\$ 0.78	\$ 1,135,989	1,233,219	\$ 1.75	\$ 2,156,660	\$ 3,292,650
August	1,450,359	\$ 3.19	\$ 4,627,984	1,354,915	\$ 0.78	\$ 1,062,183	1,161,323	\$ 1.75	\$ 2,033,099	\$ 3,095,281
September	1,454,910	\$ 3.19	\$ 4,645,487	1,353,336	\$ 0.78	\$ 1,061,485	1,151,493	\$ 1.75	\$ 2,017,209	\$ 3,078,694
October	976,503	\$ 3.19	\$ 3,112,127	971,518	\$ 0.78	\$ 760,601	835,281	\$ 1.75	\$ 1,460,829	\$ 2,221,430
November	1,147,766	\$ 3.19	\$ 3,658,828	1,098,855	\$ 0.78	\$ 860,762	955,197	\$ 1.75	\$ 1,670,593	\$ 2,531,355
December	1,240,969	\$ 3.19	\$ 3,955,365	1,187,117	\$ 0.78	\$ 929,996	1,037,442	\$ 1.75	\$ 1,814,471	\$ 2,744,467
Total	14,901,467	\$ 3.19	\$ 47,527,907	14,334,002	\$ 0.78	\$ 11,228,091	12,367,431	\$ 1.75	\$ 21,637,700	\$ 32,865,790






Ontario Energy Board

RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS

Hydro Ottawa Limited - EB-2011-0054 - CoS

The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Unit	Current RTSR - Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential	kWh	\$ 0.0066	2,350,339,106	-	\$ 15,512,238	33.3%	\$ 15,809,886	\$ 0.0067
General Service Less Than 50 kW	kWh	\$ 0.0060	751,392,567	-	\$ 4,508,355	9.7%	\$ 4,594,862	\$ 0.0061
General Service 50 to 1,499 kW	kW	\$ 2.4768	3,017,286,579	7,378,592	\$ 18,275,297	39.2%	\$ 18,625,962	\$ 2.5243
General Service 1,500 to 4,999 kW	kW	\$ 2.5718	829,445,944	1,756,217	\$ 4,516,639	9.7%	\$ 4,603,304	\$ 2.6211
Large Use	kW	\$ 2.8509	685,666,564	1,224,829	\$ 3,491,865	7.5%	\$ 3,558,867	\$ 2.9056
Unmetered Scattered Load	kWh	\$ 0.0060	17,904,451	-	\$ 107,427	0.2%	\$ 109,488	\$ 0.0061
Street Lighting	kW	\$ 1.8284	43,535,081	120,823	\$ 220,913	0.5%	\$ 225,152	\$ 1.8635
Sentinel Lighting	kW	\$ 1.8377	74,233	206	\$ 379	0.0%	\$ 386	\$ 1.8730
					\$ 46,633,112			



Ontario Energy Board

**RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS**

Hydro Ottawa Limited - EB-2011-0054 - CoS

The purpose of this sheet is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Unit	Current RTSR - Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Connection
Residential	kWh	\$ 0.0042	2,350,339,106	-	\$ 9,871,424	32.9%	\$ 9,948,856	\$ 0.0042
General Service Less Than 50 kW	kWh	\$ 0.0039	751,392,567	-	\$ 2,930,431	9.8%	\$ 2,953,417	\$ 0.0039
General Service 50 to 1,499 kW	kW	\$ 1.5797	3,017,286,579	7,378,592	\$ 11,655,962	38.9%	\$ 11,747,392	\$ 1.5921
General Service 1,500 to 4,999 kW	kW	\$ 1.6881	829,445,944	1,756,217	\$ 2,964,670	9.9%	\$ 2,987,925	\$ 1.7013
Large Use	kW	\$ 1.9011	685,666,564	1,224,829	\$ 2,328,522	7.8%	\$ 2,346,787	\$ 1.9160
Unmetered Scattered Load	kWh	\$ 0.0039	17,904,451	-	\$ 69,827	0.2%	\$ 70,375	\$ 0.0039
Street Lighting	kW	\$ 1.1735	43,535,081	120,823	\$ 141,786	0.5%	\$ 142,898	\$ 1.1827
Sentinel Lighting	kW	\$ 1.1980	74,233	206	\$ 247	0.0%	\$ 249	\$ 1.2074
					\$ 29,962,869			



		2023 Actuals					2023 Forecast		2024 Proposed	
Rate Class	Unit	Adjusted RTSR - Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Network		
Residential	kWh	\$ 0.0067	2,350,339,106	-	\$ 15,809,886	33.3%	\$ 15,809,886	\$ 0.0067		
General Service Less Than 50 kW	kWh	\$ 0.0061	751,392,567	-	\$ 4,594,862	9.7%	\$ 4,594,862	\$ 0.0061		
General Service 50 to 1,499 kW	kW	\$ 2.5243	3,017,286,579	7,378,592	\$ 18,625,962	39.2%	\$ 18,625,962	\$ 2.5243		
General Service 1,500 to 4,999 kW	kW	\$ 2.6211	829,445,944	1,756,217	\$ 4,603,304	9.7%	\$ 4,603,304	\$ 2.6211		
Large Use	kW	\$ 2.9056	685,666,564	1,224,829	\$ 3,558,867	7.5%	\$ 3,558,867	\$ 2.9056		
Unmetered Scattered Load	kWh	\$ 0.0061	17,904,451	-	\$ 109,488	0.2%	\$ 109,488	\$ 0.0061		
Street Lighting	kW	\$ 1.8635	43,535,081	120,823	\$ 225,152	0.5%	\$ 225,152	\$ 1.8635		
Sentinel Lighting	kW	\$ 1.8730	74,233	206	\$ 386	0.0%	\$ 386	\$ 1.8730		
					\$ 47,527,907					



			Adjusted RTSR - Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Connection
Rate Class	Unit								
Residential	kWh	\$	0.0042	2,350,339,106	-	\$ 9,948,856	32.9%	\$ 9,948,856	\$ 0.0042
General Service Less Than 50 kW	kWh	\$	0.0039	751,392,567	-	\$ 2,953,417	9.8%	\$ 2,953,417	\$ 0.0039
General Service 50 to 1,499 kW	kW	\$	1.5921	3,017,286,579	7,378,592	\$ 11,747,392	38.9%	\$ 11,747,392	\$ 1.5921
General Service 1,500 to 4,999 kW	kW	\$	1.7013	829,445,944	1,756,217	\$ 2,987,925	9.9%	\$ 2,987,925	\$ 1.7013
Large Use	kW	\$	1.9160	685,666,564	1,224,829	\$ 2,346,787	7.8%	\$ 2,346,787	\$ 1.9160
Unmetered Scattered Load	kWh	\$	0.0039	17,904,451	-	\$ 70,375	0.2%	\$ 70,375	\$ 0.0039
Street Lighting	kW	\$	1.1827	43,535,081	120,823	\$ 142,898	0.5%	\$ 142,898	\$ 1.1827
Sentinel Lighting	kW	\$	1.2074	74,233	206	\$ 249	0.0%	\$ 249	\$ 1.2074
						\$ 30,197,899			



Ontario Energy Board

**RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS**

Hydro Ottawa Limited - EB-2011-0054 - CoS

For Cost of Service Applicants, please enter the following Proposed RTS rates into your rates model.
For IRM applicants, please enter these rates into the 2012 Rate Generator.

Rate Class	Unit	Proposed RTSR	
		Network	Connection
Residential	kWh	\$ 0.0067	\$ 0.0042
General Service Less Than 50 kW	kWh	\$ 0.0061	\$ 0.0039
General Service 50 to 1,499 kW	kW	\$ 2.5243	\$ 1.5921
General Service 1,500 to 4,999 kW	kW	\$ 2.6211	\$ 1.7013
Large Use	kW	\$ 2.9056	\$ 1.9160
Unmetered Scattered Load	kWh	\$ 0.0061	\$ 0.0039
Street Lighting	kW	\$ 1.8635	\$ 1.1827
Sentinel Lighting	kW	\$ 1.8730	\$ 1.2074



MICROFIT

Hydro Ottawa Limited ("Hydro Ottawa") currently uses the uniform province-wide rate of \$5.25/month/generator for microFIT customers. As required in the Ontario Energy Board's (the "Board") *Staff Report to the Board Implementation of the Revisions to the Board's Electricity Distributor Cost Allocation Policy* (EB-2010-0219), issued on August 4, 2011, Table 1 below provides information on the eleven cost elements identified in the Board's EB-2010-0219 Report.

Table 1 – MicroFit Cost Elements

#	Cost Element Name	USoA	Sheet #	Row #	Column Name	\$
1	Customer Premises - Operation Labour	5070	O4	147	Residential	0
2	Customer Premises – Materials and Expenses	5075	O4	148	Residential	0
3	Meter Expense	5065	O4	146	Residential	824,069
4	Maintenance of Meters	5175	O4	165	Residential	1,124,542
5	Meter Reading Expense	5310	O4	167	Residential	1,198,506
6	Customer Billing	5315	O4	168	Residential	5,487,942
7	Amortization Expense – General Plant assigned to Meters		O2	130	Residential	920,458
8	Admin and General Expenses allocated to O&M expenses from Meters				Residential	2,426,164
9	Allocated PILs (Directly Related Costs) (general plant assigned to meters)				Residential	86,327
10	Allocated PILs (Avoided Costs) Interest Expense				Residential	210,142
11	Income Expense					258,362
	Total					
	Total Number of Customers		I6	38	Residential	280,901
	Calculated Monthly Service Charge for MicroFIT					\$3.72

Hydro Ottawa has decided to continue with the current \$5.25/month/generator and this is reflected in the Proposed Tariff of Rates and Charges provided in Attachment AO.

Hydro Ottawa Limited

DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	9.69
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.18
Distribution Volumetric Rate	\$/kWh	0.0235
Rate Rider for Tax Change – effective until April 30, 2012	\$/kWh	(0.0004)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	\$/kWh	0.0003
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kWh	(0.0024)
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Draft: June 17, 2011

Updated September 14, 2011

Hydro Ottawa Limited

DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
 Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	16.76
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.46
Distribution Volumetric Rate	\$/kWh	0.0210
Rate Rider for Tax Change – effective until April 30, 2012	\$/kWh	(0.0003)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kWh	(0.0027)
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

GENERAL SERVICE 50 to 1,499 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	285.18
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	5.68
Distribution Volumetric Rate	\$/kW	3.4488
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0533)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	\$/kW	0.0195
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kW	(1.1509)
Low Voltage Service Rate	\$/kW	0.02354
Retail Transmission Rate – Network Service Rate	\$/kW	2.5243
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5921

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

GENERAL SERVICE 1,500 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	4,585.54
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	73.25
Distribution Volumetric Rate	\$/kW	3.2937
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0624)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	\$/kW	0.0195
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kW	(1.3606)
Low Voltage Service Rate	\$/kW	0.02516
Retail Transmission Rate – Network Service Rate	\$/kW	2.6211
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7013

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited
DRAFT TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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Approved schedules of Rates, Charges and Loss Factors**

EB-2011-0054

LARGE USE SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	16,653.52
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	212.88
Distribution Volumetric Rate	\$/kW	3.1531
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0539)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	\$/kW	0.0195
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kW	(1.5859)
Low Voltage Service Rate	\$/kW	0.02833
Retail Transmission Rate – Network Service Rate	\$/kW	2.9056
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9160

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited
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EB-2011-0054

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than or forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	4.43
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.11
Distribution Volumetric Rate	\$/kWh	0.0219
Rate Rider for Tax Change – effective until April 30, 2012	\$/kWh	(0.0003)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kWh	(0.0028)
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

DRAFT TARIFF OF RATES AND CHARGES

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EB-2011-0054

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES - APPROVED ON AN INTERIM BASIS

Service Charge	\$	122.63
Standby Charge – for a month where standby power is not provided. The charge is applied to the Contracted amount (e.g. nameplate rating of generation facility):		
General Service 50 to 1,499 kW customer	\$/kW	1.6365
General Service 1,500 to 4,999 kW customer	\$/kW	1.5012
General Service – Large Use customer	\$/kW	1.6658
Rate Rider for Tax Change – effective until April 30, 2012:		
General Service 50 to 1,499 kW customer	\$/kW	(0.0207)
General Service 1,500 to 4,999 kW customer	\$/kW	(0.0166)
General Service – Large Use customer	\$/kW	(0.0211)

Hydro Ottawa Limited
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EB-2011-0054

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	2.69
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.01
Distribution Volumetric Rate	\$/kW	10.2973
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.1900)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kW	(0.9828)
Low Voltage Service Rate	\$/kW	0.01785
Retail Transmission Rate – Network Service Rate	\$/kW	1.8730
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2074

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited
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EB-2011-0054

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	0.57
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.01
Distribution Volumetric Rate	\$/kW	4.0105
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0735)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kW	(0.9425)
Low Voltage Service Rate	\$/kW	0.01749
Retail Transmission Rate – Network Service Rate	\$/kW	1.8635
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1827

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited
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EB-2011-0054

MicroFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Delivery Component – effective September 21, 2009

Service Charge	\$ 5.25
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Hydro Ottawa Limited

DRAFT TARIFF OF RATES AND CHARGES

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EB-2011-0054

ALLOWANCES

Transformer Allowance for Ownership – per kW of billing demand/month	\$	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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Customer Administration

Arrears Certificate	\$	15.00
Duplicate invoices for previous billing	\$	15:00
Request for other billing information	\$	15:00
Credit reference/credit check (plus credit agency costs)	\$	15:00
Unprocessed Payment Charge (plus bank charges)	\$	15:00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30:00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00

Temporary Service install & remove – overhead – no transformer	\$	500.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Dry core transformer distribution charge		As per Attached Table

Draft: June 17, 2011

Updated September 14, 2011

Hydro Ottawa Limited

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EB-2011-0054

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing credit, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice per year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0358
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0170
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0254
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0069

Draft: June 17, 2011

Updated September 14, 2011

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EB-2011-0054

Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			\$4.4386	\$0.0874		\$2.8491	
25 KVA 1 PH	150	900	\$0.71	\$7.95	\$8.66	\$0.46	\$9.12
37.5 KVA 1 PH	200	1200	\$0.95	\$10.60	\$11.55	\$0.61	\$12.16
50 KVA 1 PH	250	1600	\$1.21	\$13.33	\$14.54	\$0.78	\$15.32
75 KVA 1 PH	350	1900	\$1.62	\$18.37	\$19.99	\$1.04	\$21.03
100 KVA 1 PH	400	2600	\$1.95	\$21.36	\$23.31	\$1.25	\$24.56
150 KVA 1 PH	525	3500	\$2.58	\$28.11	\$30.69	\$1.66	\$32.35
167 KVA 1 PH	650	4400	\$3.21	\$34.86	\$38.07	\$2.06	\$40.13
200 KVA 1 PH	696	4700	\$3.43	\$37.32	\$40.75	\$2.20	\$42.96
225 KVA 1 PH	748	5050	\$3.69	\$40.11	\$43.80	\$2.37	\$46.16
250 KVA 1 PH	800	5400	\$3.95	\$42.89	\$46.84	\$2.53	\$49.37
*15 KVA 3 PH	125	650	\$0.57	\$6.54	\$7.11	\$0.37	\$7.47
*45 KVA 3 PH	300	1800	\$1.43	\$15.89	\$17.32	\$0.92	\$18.24
*75 KVA 3 PH	400	2400	\$1.90	\$21.19	\$23.09	\$1.22	\$24.31
*112.5 KVA 3 PH	600	3400	\$2.81	\$31.62	\$34.42	\$1.80	\$36.22
*150 KVA 3 PH	700	4500	\$3.40	\$37.34	\$40.74	\$2.18	\$42.92
*225 KVA 3 PH	900	5300	\$4.26	\$47.60	\$51.85	\$2.73	\$54.58
*300 KVA 3 PH	1100	6300	\$5.16	\$58.02	\$63.18	\$3.31	\$66.49
*500 KVA 3 PH	1500	9700	\$7.30	\$80.06	\$87.36	\$4.69	\$92.05
*750 KVA 3 PH	2100	12000	\$9.84	\$110.74	\$120.59	\$6.32	\$126.90
*1000 KVA 3 PH	2600	15000	\$12.22	\$137.23	\$149.45	\$7.84	\$157.30
*1500 KVA 3 PH	4000	22000	\$18.54	\$210.21	\$228.76	\$11.90	\$240.66
*2000 KVA 3 PH	4800	24000	\$21.68	\$250.21	\$271.89	\$13.92	\$285.81
*2500 KVA 3 PH	5700	26000	\$25.15	\$295.00	\$320.15	\$16.15	\$336.30

No Load and Load Losses from CSA standard C802-94 Maximum losses for distribution power and dry-type transformers commercial use.
 Average load factor = 0.46 average loss factor = 0.2489

*For non-preferred kVA ratings no load and load losses are interpolated as per CSA standard.



BILL IMPACTS

Bill impacts for typical customers in all classes have been calculated using the proposed rates, adjusted for Cost Allocation and are shown in Attachment AP (Updated), which is Appendix 2-V from the Ontario Energy Board's (the "Board") Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, issued June 22, 2011. For the impact of the change in distribution rates, the Board's spreadsheet includes the Low Voltage Rate Adder, which is actually not part of distribution rates. In addition, the spreadsheet only provides space for one commodity rate, not the two tiered prices of the Regulated Price Plan ("RPP"). Therefore the current first tier price has been used exclusively throughout the bill impacts table.

Based on the Board's spreadsheet, a typical RPP Residential customer using 800 kWh per month would see the delivery portion of their bill increase by 1.15%, with an overall bill increase of 0.47%. A non RPP Residential customer (approximately 10% of the Residential class) using 800 kW per month would see the delivery portion of their bill increase by 6.76%, with an overall bill increase of 2.42%. A typical RPP General Service customer using 2,000 kWh per month would see the delivery portion of their bill increase by 0.36%, with an overall bill increase of 0.19%. A non RPP General Service < 50 kW customer (approximately 11% of the General Service < 50 kW class) using 2,000 kW per month would see the delivery portion of their bill increase by 7.08%, with an overall bill increase of 2.25%.

Please see Exhibit J3-1-4 (Updated) for tables which summarize the bill impacts produced by the Board's Appendix 2-V for the required consumption levels.

Appendix 2-V Bill Impacts

Customer Class:		Residential							
Consumption		800 kWh							
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	%
Monthly Service Charge	monthly	\$ 8.54	1	\$ 8.54	\$ 9.6900	1	\$ 9.69	\$ 1.15	13.47%
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	\$ 0.18	1	\$ 0.18		1	\$ -	\$ 0.18	-100.00%
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0207	800	\$ 16.56	\$ 0.0235	800	\$ 18.80	\$ 2.24	13.53%
Low Voltage Rate Adder	per kWh	\$ 0.0002	827.52	\$ 0.17	\$ 0.00006	828.64	\$ 0.05	-\$ 0.12	-69.96%
Volumetric Rate Adder(s)	per kWh	-\$ 0.0004	800	-\$ 0.32		800	\$ -	\$ 0.32	-100.00%
Volumetric Rate Rider(s)			800	\$ -		800	\$ -	\$ -	
Smart Meter Disposition Rider			800	\$ -		800	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh		800	\$ -	\$ 0.0003	800	\$ 0.24	\$ 0.24	
Deferral/Variance Account	per kWh		800	\$ -	-\$ 0.0024	800	-\$ 1.92	-\$ 1.92	
Disposition Rate Rider				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 26.55			\$ 26.86	\$ 0.31	1.18%
RTSR - Network	per kWh	\$ 0.0066	827.52	\$ 5.46	\$ 0.0067	828.64	\$ 5.55	\$ 0.09	1.65%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0042	827.52	\$ 3.48	\$ 0.0042	828.64	\$ 3.48	\$ 0.00	0.14%
Sub-Total B - Delivery (including Sub-Total A)				\$ 35.48			\$ 35.89	\$ 0.41	1.15%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	827.52	\$ 4.30	\$ 0.0052	828.64	\$ 4.31	\$ 0.01	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	827.52	\$ 1.08	\$ 0.0013	828.64	\$ 1.08	\$ 0.00	0.14%
Special Purpose Charge			827.52	\$ -		828.64	\$ -	\$ -	
Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	800	\$ 5.55	\$ 0.0069	800	\$ 5.55	\$ -	0.00%
Energy	per kWh	\$ 0.0680	827.52	\$ 56.27	\$ 0.0680	828.64	\$ 56.35	\$ 0.08	0.14%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 102.93			\$ 103.43	\$ 0.49	0.48%
HST		13%		\$ 13.38	13%		\$ 13.45	\$ 0.06	0.48%
Total Bill (including Sub-total B)				\$ 116.32			\$ 116.87	\$ 0.55	0.47%
Ontario Clean Energy Benefit ¹				-\$ 11.63			-\$ 11.69	-\$ 0.06	0.52%
Total Bill (including OCEB)				\$ 104.69			\$ 105.18	\$ 0.49	0.47%
Loss Factor (%)		3.44%			3.58%				

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		Residential non RPP									
Consumption		800 kWh									
Charge Unit	Current Board-Approved			Proposed			Impact				
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change			
Monthly Service Charge	monthly	\$ 8.54	1	\$ 8.54	\$ 9.6900	1	\$ 9.69	\$ 1.15	13.47%		
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%		
Service Charge Rate Adder(s)	monthly	\$ 0.18	1	\$ 0.18		1	\$ -	-\$ 0.18	-100.00%		
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kWh	\$ 0.0207	800	\$ 16.56	\$ 0.0235	800	\$ 18.80	\$ 2.24	13.53%		
Low Voltage Rate Adder	per kWh	\$ 0.0002	827.52	\$ 0.17	\$ 0.00006	828.64	\$ 0.05	-\$ 0.12	-69.96%		
Volumetric Rate Adder(s)	per kWh	-\$ 0.0004	800	-\$ 0.32		800	\$ -	\$ 0.32	-100.00%		
Volumetric Rate Rider(s)			800	\$ -		800	\$ -	\$ -			
Smart Meter Disposition Rider			800	\$ -		800	\$ -	\$ -			
LRAM & SSM Rate Rider	per kWh		800	\$ -	\$ 0.0003	800	\$ 0.24	\$ 0.24			
Deferral/Variance Account	per kWh		800	\$ -	-\$ 0.0024	800	-\$ 1.92	-\$ 1.92			
Disposition Rate Rider											
GA Variance Account	per kWh		800	\$ -	\$ 0.0024	828.64	\$ 1.99	\$ 1.99			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$ 26.55			\$ 28.85	\$ 2.30	8.68%		
RTSR - Network	per kWh	\$ 0.0066	827.52	\$ 5.46	\$ 0.0067	828.64	\$ 5.55	\$ 0.09	1.65%		
RTSR - Line and Transformation Connection	per kWh	\$ 0.0042	827.52	\$ 3.48	\$ 0.0042	828.64	\$ 3.48	\$ 0.00	0.14%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 35.48			\$ 37.88	\$ 2.40	6.76%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	827.52	\$ 4.30	\$ 0.0052	828.64	\$ 4.31	\$ 0.01	0.14%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	827.52	\$ 1.08	\$ 0.0013	828.64	\$ 1.08	\$ 0.00	0.14%		
Special Purpose Charge			827.52	\$ -		828.64	\$ -	\$ -			
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -			
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	800	\$ 5.55	\$ 0.0069	800	\$ 5.55	\$ -	0.00%		
Energy	per kWh	\$ 0.0680	827.52	\$ 56.27	\$ 0.0680	828.64	\$ 56.35	\$ 0.08	0.14%		
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$ 102.68			\$ 105.17	\$ 2.48	2.42%		
HST		13%		\$ 13.35	13%		\$ 13.67	\$ 0.32	2.42%		
Total Bill (including Sub-total B)				\$ 116.03			\$ 118.84	\$ 2.81	2.42%		
Ontario Clean Energy Benefit ¹				-\$ 11.60			-\$ 11.88	-\$ 0.28	2.41%		
Total Bill (including OCEB)				\$ 104.43			\$ 106.96	\$ 2.53	2.42%		
Loss Factor (%)		3.44%			3.58%						

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		General Service < 50 kW									
Consumption		2000 kWh									
Charge Unit		Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	monthly	\$ 14.76	1	\$ 14.76	\$ 16.7600	1	\$ 16.76	\$ 2.00	13.55%		
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%		
Service Charge Rate Adder(s)	monthly	\$ 0.46	1	\$ 0.46		1	\$ -	-\$ 0.46	-100.00%		
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kWh	\$ 0.0185	2000	\$ 37.00	\$ 0.0210	2000	\$ 42.00	\$ 5.00	13.51%		
Low Voltage Rate Adder	per kWh	\$ 0.0002	2068.8	\$ 0.41	\$ 0.00006	2071.6	\$ 0.12	-\$ 0.29	-69.96%		
Volumetric Rate Adder(s)	per kWh	-\$ 0.0003	2000	-\$ 0.60		2000	\$ -	\$ 0.60	-100.00%		
Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -			
Smart Meter Disposition Rider			2000	\$ -		2000	\$ -	\$ -			
LRAM & SSM Rate Rider	per kWh		2000	\$ -		2000	\$ -	\$ -			
Deferral/Variance Account	per kWh		2000	\$ -	-\$ 0.0027	2000	-\$ 5.40	-\$ 5.40			
Disposition Rate Rider				\$ -			\$ -	\$ -			
			2000	\$ -		2000	\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$ 53.45			\$ 53.48	\$ 0.03	0.06%		
RTSR - Network	per kWh	\$ 0.0060	2068.8	\$ 12.41	\$ 0.0061	2071.6	\$ 12.64	\$ 0.22	1.80%		
RTSR - Line and Transformation Connection	per kWh	\$ 0.0039	2068.8	\$ 8.07	\$ 0.0039	2071.6	\$ 8.08	\$ 0.01	0.14%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 73.93			\$ 74.20	\$ 0.27	0.36%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2068.8	\$ 10.76	\$ 0.0052	2071.6	\$ 10.77	\$ 0.01	0.14%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2068.8	\$ 2.69	\$ 0.0013	2071.6	\$ 2.69	\$ 0.00	0.14%		
Special Purpose Charge			2068.8	\$ -		2071.6	\$ -	\$ -			
Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%		
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	2000	\$ 13.88	\$ 0.0069	2000	\$ 13.88	\$ -	0.00%		
Energy	per kWh	\$ 0.0680	2068.8	\$ 140.68	\$ 0.0680	2071.6	\$ 140.87	\$ 0.19	0.14%		
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$ 242.19			\$ 242.66	\$ 0.47	0.20%		
HST		13%		\$ 31.48	13%		\$ 31.55	\$ 0.06	0.20%		
Total Bill (including Sub-total B)				\$ 273.68			\$ 274.21	\$ 0.53	0.19%		
Ontario Clean Energy Benefit¹				-\$ 27.37			-\$ 27.42	-\$ 0.05	0.18%		
Total Bill (including OCEB)				\$ 246.31			\$ 246.79	\$ 0.48	0.19%		
Loss Factor (%)				3.44%			3.58%				

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		General Service < 50 kW non RPP									
Consumption		2000 kWh									
Charge Unit		Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	monthly	\$ 14.76	1	\$ 14.76	\$ 16.7600	1	\$ 16.76	\$ 2.00	13.55%		
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%		
Service Charge Rate Adder(s)	monthly	\$ 0.46	1	\$ 0.46		1	\$ -	-\$ 0.46	-100.00%		
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kWh	\$ 0.0185	2000	\$ 37.00	\$ 0.0210	2000	\$ 42.00	\$ 5.00	13.51%		
Low Voltage Rate Adder	per kWh	\$ 0.0002	2068.8	\$ 0.41	\$ 0.00006	2071.6	\$ 0.12	-\$ 0.29	-69.96%		
Volumetric Rate Adder(s)	per kWh	-\$ 0.0003	2000	\$ -0.60		2000	\$ -	\$ 0.60	-100.00%		
Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -			
Smart Meter Disposition Rider			2000	\$ -		2000	\$ -	\$ -			
LRAM & SSM Rate Rider	per kWh		2000	\$ -		2000	\$ -	\$ -			
Deferral/Variance Account	per kWh		2000	\$ -	-\$ 0.0027	2000	\$ -5.40	-\$ 5.40			
Disposition Rate Rider											
GA Variance Account	per kWh		2000	\$ -	\$ 0.0024	2071.6	\$ 4.97	\$ 4.97			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$ 53.45			\$ 58.46	\$ 5.00	9.36%		
RTSR - Network	per kWh	\$ 0.0060	2068.8	\$ 12.41	\$ 0.0061	2071.6	\$ 12.64	\$ 0.22	1.80%		
RTSR - Line and Transformation Connection	per kWh	\$ 0.0039	2068.8	\$ 8.07	\$ 0.0039	2071.6	\$ 8.08	\$ 0.01	0.14%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 73.93			\$ 79.17	\$ 5.24	7.08%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2068.8	\$ 10.76	\$ 0.0052	2071.6	\$ 10.77	\$ 0.01	0.14%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2068.8	\$ 2.69	\$ 0.0013	2071.6	\$ 2.69	\$ 0.00	0.14%		
Special Purpose Charge			2068.8	\$ -		2071.6	\$ -	\$ -			
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -			
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	2000	\$ 13.88	\$ 0.0069	2000	\$ 13.88	\$ -	0.00%		
Energy	per kWh	\$ 0.0680	2068.8	\$ 140.68	\$ 0.0680	2071.6	\$ 140.87	\$ 0.19	0.14%		
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$ 241.94			\$ 247.39	\$ 5.45	2.25%		
HST		13%		\$ 31.45	13%		\$ 32.16	\$ 0.71	2.25%		
Total Bill (including Sub-total B)				\$ 273.39			\$ 279.55	\$ 6.16	2.25%		
Ontario Clean Energy Benefit¹				-\$ 27.34			-\$ 27.96	-\$ 0.62	2.27%		
Total Bill (including OCEB)				\$ 246.05			\$ 251.59	\$ 5.54	2.25%		
Loss Factor (%)				3.44%			3.58%				

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		General Service > 50 < 1500 kW									
Consumption		500 kW		250000		kWh					
Charge Unit		Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	monthly	\$ 251.21	1	\$ 251.21	\$ 285.1800	1	\$ 285.18	\$ 33.97	13.52%		
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%		
Service Charge Rate Adder(s)	monthly	\$ 5.68	1	\$ 5.68		1	\$ -	-\$ 5.68	-100.00%		
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kW	\$ 3.0380	500	\$ 1,519.00	\$ 3.4488	500	\$ 1,724.40	\$ 205.40	13.52%		
Low Voltage Rate Adder	per kW	\$ 0.0756	500	\$ 37.80	\$ 0.0235	517.9	\$ 12.17	-\$ 25.63	-67.80%		
Volumetric Rate Adder(s)	per kW	-\$ 0.0533	500	-\$ 26.65		500	\$ -	\$ 26.65	-100.00%		
Volumetric Rate Rider(s)			500	\$ -		500	\$ -	\$ -			
Smart Meter Disposition Rider			500	\$ -		500	\$ -	\$ -			
LRAM & SSM Rate Rider	per kW		500	\$ -	\$ 0.0195	500	\$ 9.75	\$ 9.75			
Deferral/Variance Account	per kW		500	\$ -	-\$ 1.1509	500	-\$ 575.45	-\$ 575.45			
Disposition Rate Rider				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$ 1,788.46			\$ 1,456.05	-\$ 332.41	-18.59%		
RTSR - Network	per kW	\$ 2.4768	500	\$ 1,238.40	\$ 2.5243	517.9	\$ 1,307.33	\$ 68.93	5.57%		
RTSR - Line and Transformation Connection	per kW	\$ 1.5797	500	\$ 789.85	\$ 1.5921	517.9	\$ 824.55	\$ 34.70	4.39%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 3,816.71			\$ 3,587.93	-\$ 228.78	-5.99%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	258600	\$ 1,344.72	\$ 0.0052	258950	\$ 1,346.54	\$ 1.82	0.14%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	258600	\$ 336.18	\$ 0.0013	258950	\$ 336.64	\$ 0.45	0.14%		
Special Purpose Charge			258600	\$ -		258950	\$ -	\$ -			
Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%		
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	250000	\$ 1,735.00	\$ 0.0069	250000	\$ 1,735.00	\$ -	0.00%		
Energy	per kWh	\$ 0.0680	258600	\$ 17,584.80	\$ 0.0680	258950	\$ 17,608.60	\$ 23.80	0.14%		
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$24,817.66			\$ 24,614.96	-\$ 202.70	-0.82%		
HST		13%		\$ 3,226.30	13%		\$ 3,199.94	-\$ 26.35	-0.82%		
Total Bill (including Sub-total B)				\$28,043.96			\$ 27,814.90	-\$ 229.06	-0.82%		
Ontario Clean Energy Benefit ¹				-\$ 2,804.40			-\$ 2,781.49	\$ 22.91	-0.82%		
Total Bill (including OCEB)				\$25,239.56			\$ 25,033.41	-\$ 206.15	-0.82%		
Loss Factor (%)		3.44%			3.58%						

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class: **General Service > 50 < 1500 kW non RPP**

Consumption		500 kW	250000	kWh					
Charge Unit	Current Board-Approved			Proposed			Impact		
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change	
Monthly Service Charge	monthly	\$ 251.21	1	\$ 251.21	\$ 285.1800	1	\$ 285.18	\$ 33.97	13.52%
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	\$ 5.68	1	\$ 5.68		1	\$ -	-\$ 5.68	-100.00%
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 3.0380	500	\$ 1,519.00	\$ 3.4488	500	\$ 1,724.40	\$ 205.40	13.52%
Low Voltage Rate Adder	per kW	\$ 0.0756	500	\$ 37.80	\$ 0.0235	517.9	\$ 12.17	-\$ 25.63	-67.80%
Volumetric Rate Adder(s)	per kW	-\$ 0.0533	500	-\$ 26.65		500	\$ -	\$ 26.65	-100.00%
Volumetric Rate Rider(s)			500	\$ -		500	\$ -	\$ -	
Smart Meter Disposition Rider			500	\$ -		500	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW		500	\$ -	\$ 0.0195	500	\$ 9.75	\$ 9.75	
Deferral/Variance Account	per kW		500	\$ -	-\$ 1.1509	500	-\$ 575.45	-\$ 575.45	
Disposition Rate Rider									
GA Variance Account	per kWh		258600	\$ -	\$ 0.0024	258950	\$ 621.48	\$ 621.48	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution						\$ 2,077.53	\$ 289.07	16.16%	
RTSR - Network	per kW	\$ 2.4768	500	\$ 1,238.40	\$ 2.5243	517.9	\$ 1,307.33	\$ 68.93	5.57%
RTSR - Line and Transformation Connection	per kW	\$ 1.5797	500	\$ 789.85	\$ 1.5921	517.9	\$ 824.55	\$ 34.70	4.39%
Sub-Total B - Delivery (including Sub-Total A)						\$ 4,209.41	\$ 392.70	10.29%	
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	258600	\$ 1,344.72	\$ 0.0052	258950	\$ 1,346.54	\$ 1.82	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	258600	\$ 336.18	\$ 0.0013	258950	\$ 336.64	\$ 0.45	0.14%
Special Purpose Charge			258600	\$ -		258950	\$ -	\$ -	
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	250000	\$ 1,735.00	\$ 0.0069	250000	\$ 1,735.00	\$ -	0.00%
Energy	per kWh	\$ 0.0680	258600	\$ 17,584.80	\$ 0.0680	258950	\$ 17,608.60	\$ 23.80	0.14%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 24,817.41		\$ 25,236.19	\$ 418.78	1.69%	
HST		13%		\$ 3,226.26	13%	\$ 3,280.70	\$ 54.44	1.69%	
Total Bill (including Sub-total B)				\$ 28,043.67		\$ 28,516.89	\$ 473.22	1.69%	
Ontario Clean Energy Benefit ¹				-\$ 2,804.37		-\$ 2,851.69	-\$ 47.32	1.69%	
Total Bill (including OCEB)				\$ 25,239.30		\$ 25,665.20	\$ 425.90	1.69%	
Loss Factor (%)		3.44%			3.58%				

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:

General Service > 1,500 kW

Consumption **3500** kWh **1750000** kWh

Charge Unit	Current Board-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$ 4,039.33	1	\$ 4,039.33	\$ 4,585.5400	1	\$ 4,585.54	\$ 546.21 13.52%
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42 -100.00%
Service Charge Rate Adder(s)	monthly	\$ 73.25	1	\$ 73.25		1	\$ -	-\$ 73.25 -100.00%
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -
Distribution Volumetric Rate	per kW	\$ 2.9014	3500	\$ 10,154.90	\$ 3.2937	3500	\$ 11,527.95	\$ 1,373.05 13.52%
Low Voltage Rate Adder	per kW	\$ 0.0808	3500	\$ 282.80	\$ 0.02516	3625.3	\$ 91.21	-\$ 191.59 -67.75%
Volumetric Rate Adder(s)	per kW	-\$ 0.0624	3500	-\$ 218.40		3500	\$ -	\$ 218.40 -100.00%
Volumetric Rate Rider(s)			3500	\$ -		3500	\$ -	\$ -
Smart Meter Disposition Rider			3500	\$ -		3500	\$ -	\$ -
LRAM & SSM Rate Rider	per kW		3500	\$ -	\$ 0.0195	3500	\$ 68.25	\$ 68.25
Deferral/Variance Account	per kW		3500	\$ -	-\$ 1.3606	3500	-\$ 4,762.10	-\$ 4,762.10
Disposition Rate Rider								
GA Variance Account	per kWh		1810200	\$ -	\$ 0.0024	1812650	\$ 4,350.36	\$ 4,350.36
				\$ -			\$ -	\$ -
				\$ -			\$ -	\$ -
				\$ -			\$ -	\$ -
				\$ -			\$ -	\$ -
Sub-Total A - Distribution			\$ 14,333.30			\$ 15,861.21	\$ 1,527.91	10.66%
RTSR - Network	per kW	\$ 2.5718	3500	\$ 9,001.30	\$ 2.6211	3625.3	\$ 9,502.27	\$ 500.97 5.57%
RTSR - Line and Transformation Connection	per kW	\$ 1.6881	3500	\$ 5,908.35	\$ 1.7013	3625.3	\$ 6,167.72	\$ 259.37 4.39%
Sub-Total B - Delivery (including Sub-Total A)			\$ 29,242.95			\$ 31,531.21	\$ 2,288.26	7.82%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	1810200	\$ 9,413.04	\$ 0.0052	1812650	\$ 9,425.78	\$ 12.74 0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	1810200	\$ 2,353.26	\$ 0.0013	1812650	\$ 2,356.45	\$ 3.18 0.14%
Special Purpose Charge			1810200	\$ -		1812650	\$ -	\$ -
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	1750000	\$ 12,145.00	\$ 0.0069	1750000	\$ 12,145.00	\$ - 0.00%
Energy	per kWh	\$ 0.0680	1810200	\$ 123,093.60	\$ 0.0680	1812650	\$ 123,260.20	\$ 166.60 0.14%
				\$ -			\$ -	\$ -
				\$ -			\$ -	\$ -
Total Bill (before Taxes)			\$ 176,247.85			\$ 178,718.63	\$ 2,470.78	1.40%
HST		13%	\$ 22,912.22		13%	\$ 23,233.42	\$ 321.20	1.40%
Total Bill (including Sub-total B)			\$ 199,160.07			\$ 201,952.06	\$ 2,791.99	1.40%
Ontario Clean Energy Benefit ¹			-\$ 19,916.01			-\$ 20,195.21	-\$ 279.20	1.40%
Total Bill (including OCEB)			\$ 179,244.06			\$ 181,756.85	\$ 2,512.79	1.40%
Loss Factor (%)		3.44%			3.58%			

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		Large Use									
Consumption		8000 kW		4000000 kWh		kWh					
Charge Unit		Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	monthly	\$ 14,669.82	1	\$ 14,669.82	\$ 16,653.5820	1	\$ 16,653.58	\$ 1,983.76	13.52%		
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%		
Service Charge Rate Adder(s)	monthly	\$ 212.88	1	\$ 212.88		1	\$ -	-\$ 212.88	-100.00%		
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kW	\$ 2.7775	8000	\$ 22,220.00	\$ 3.1531	8000	\$ 25,224.80	\$ 3,004.80	13.52%		
Low Voltage Rate Adder	per kW	\$ 0.0910	8000	\$ 728.00	\$ 0.02833	8055.2	\$ 228.20	-\$ 499.80	-68.65%		
Volumetric Rate Adder(s)	per kW	-\$ 0.0539	8000	-\$ 431.20		8000	\$ -	\$ 431.20	-100.00%		
Volumetric Rate Rider(s)			8000	\$ -		8000	\$ -	\$ -			
Smart Meter Disposition Rider			8000	\$ -		8000	\$ -	\$ -			
LRAM & SSM Rate Rider	per kW		8000	\$ -	\$ 0.0195	8000	\$ 156.00	\$ 156.00			
Deferral/Variance Account	per kW		8000	\$ -	-\$ 1.5859	8000	-\$ 12,687.20	-\$ 12,687.20			
Disposition Rate Rider											
GA Variance Account	per kWh		4027600	\$ -	\$ 0.0024	4027600	\$ 9,666.24	\$ 9,666.24			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$ 37,400.92			\$ 39,241.63	\$ 1,840.71	4.92%		
RTSR - Network	per kW	\$ 2.8509	8000	\$ 22,807.20	\$ 2.9056	8055.2	\$ 23,405.19	\$ 597.99	2.62%		
RTSR - Line and Transformation Connection	per kW	\$ 1.9011	8000	\$ 15,208.80	\$ 1.9160	8055.2	\$ 15,433.76	\$ 224.96	1.48%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 75,416.92			\$ 78,080.58	\$ 2,663.66	3.53%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	4027600	\$ 20,943.52	\$ 0.0052	4027600	\$ 20,943.52	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	4027600	\$ 5,235.88	\$ 0.0013	4027600	\$ 5,235.88	\$ -	0.00%		
Special Purpose Charge			4027600	\$ -		4027600	\$ -	\$ -			
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -			
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	4000000	\$ 27,760.00	\$ 0.0069	4000000	\$ 27,760.00	\$ -	0.00%		
Energy	per kWh	\$ 0.0680	4027600	\$ 273,876.80	\$ 0.0680	4027600	\$ 273,876.80	\$ -	0.00%		
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$ 403,233.12			\$ 405,896.78	\$ 2,663.66	0.66%		
HST		13%		\$ 52,420.31	13%		\$ 52,766.58	\$ 346.28	0.66%		
Total Bill (including Sub-total B)				\$ 455,653.43			\$ 458,663.36	\$ 3,009.93	0.66%		
Ontario Clean Energy Benefit ¹				-\$ 45,565.34			-\$ 45,866.34	-\$ 301.00	0.66%		
Total Bill (including OCEB)				\$ 410,088.09			\$ 412,797.02	\$ 2,708.93	0.66%		
Loss Factor (%)		0.69%			0.69%						

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class: **Unmetered Scattered Load**

Consumption **150** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$ 4.04	1	\$ 4.04	\$ 4.4300	1	\$ 4.43	\$ 0.39	9.65%
Smart Meter Rate Adder	monthly	\$ -	1	\$ -		1	\$ -	\$ -	
Service Charge Rate Adder(s)	monthly	\$ 0.11	1	\$ 0.11		1	\$ -	-\$ 0.11	-100.00%
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0200	150	\$ 3.00	\$ 0.0219	150	\$ 3.29	\$ 0.29	9.50%
Low Voltage Rate Adder	per kWh	\$ 0.0002	155.16	\$ 0.03	\$ 0.0001	155.37	\$ 0.01	-\$ 0.02	-69.96%
Volumetric Rate Adder(s)	per kWh	-\$ 0.0003	150	-\$ 0.05		150	\$ -	\$ 0.05	-100.00%
Volumetric Rate Rider(s)			150	\$ -		150	\$ -	\$ -	
Smart Meter Disposition Rider			150	\$ -		150	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh		150	\$ -		150	\$ -	\$ -	
Deferral/Variance Account	per kWh		150	\$ -	-\$ 0.0028	150	-\$ 0.42	-\$ 0.42	
Disposition Rate Rider				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 7.14			\$ 7.30	\$ 0.17	2.36%
RTSR - Network	per kWh	\$ 0.0060	155.16	\$ 0.93	\$ 0.0061	155.37	\$ 0.95	\$ 0.02	1.80%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0039	155.16	\$ 0.61	\$ 0.0039	155.37	\$ 0.61	\$ 0.00	0.14%
Sub-Total B - Delivery (including Sub-Total A)				\$ 8.67			\$ 8.86	\$ 0.19	2.14%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	155.16	\$ 0.81	\$ 0.0052	155.37	\$ 0.81	\$ 0.00	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	155.16	\$ 0.20	\$ 0.0013	155.37	\$ 0.20	\$ 0.00	0.14%
Special Purpose Charge			155.16	\$ -		155.37	\$ -	\$ -	
Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	150	\$ 1.04	\$ 0.0069	150	\$ 1.04	\$ -	0.00%
Energy	per kWh	\$ 0.0680	155.16	\$ 10.55	\$ 0.0680	155.37	\$ 10.57	\$ 0.01	0.14%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 21.52			\$ 21.72	\$ 0.20	0.94%
HST		13%		\$ 2.80	13%		\$ 2.82	\$ 0.03	0.94%
Total Bill (including Sub-total B)				\$ 24.32			\$ 24.55	\$ 0.23	0.95%
Ontario Clean Energy Benefit¹				-\$ 2.43			-\$ 2.46	-\$ 0.03	1.23%
Total Bill (including OCEB)				\$ 21.89			\$ 22.09	\$ 0.20	0.91%
Loss Factor (%)				3.44%			3.58%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		Sentinel									
Consumption		0.13 kW		46.8		kWh					
Charge Unit		Current Board-Approved				Proposed				Impact	
		Rate (\$)	Volume	Charge (\$)		Rate (\$)	Volume	Charge (\$)		\$ Change	% Change
Monthly Service Charge	monthly	\$ 1.89	1	\$ 1.89		\$ 2.6900	1	\$ 2.69		\$ 0.80	42.33%
Smart Meter Rate Adder	monthly	\$ -	1	\$ -			1	\$ -		\$ -	
Service Charge Rate Adder(s)	monthly	\$ 0.01	1	\$ 0.01			1	\$ -		-\$ 0.01	-100.00%
Service Charge Rate Rider(s)			1	\$ -			1	\$ -		\$ -	
Distribution Volumetric Rate	per kW	\$ 7.2434	0.13	\$ 0.94		\$ 10.2973	0.13	\$ 1.34		\$ 0.40	42.16%
Low Voltage Rate Adder	per kW	\$ 0.0574	0.13	\$ 0.01		\$ 0.01785	0.13	\$ 0.00		-\$ 0.01	-68.90%
Volumetric Rate Adder(s)	per kW	-\$ 0.1900	0.13	-\$ 0.02			0.13	\$ -		\$ 0.02	-100.00%
Volumetric Rate Rider(s)			0.13	\$ -			0.13	\$ -		\$ -	
Smart Meter Disposition Rider			0.13	\$ -			0.13	\$ -		\$ -	
LRAM & SSM Rate Rider	per kW		0.13	\$ -			0.13	\$ -		\$ -	
Deferral/Variance Account	per kW		0.13	\$ -		-\$ 0.9828	0.13	-\$ 0.13		-\$ 0.13	
Disposition Rate Rider				\$ -				\$ -		\$ -	
				\$ -				\$ -		\$ -	
				\$ -				\$ -		\$ -	
				\$ -				\$ -		\$ -	
				\$ -				\$ -		\$ -	
Sub-Total A - Distribution				\$ 2.82				\$ 3.90		\$ 1.08	38.20%
RTSR - Network	per kW	\$ 1.8377	0.13	\$ 0.24		\$ 1.8730	0.13	\$ 0.24		\$ 0.00	1.92%
RTSR - Line and Transformation Connection	per kW	\$ 1.1980	0.13	\$ 0.16		\$ 1.2074	0.13	\$ 0.16		\$ 0.00	0.78%
Sub-Total B - Delivery (including Sub-Total A)				\$ 3.22				\$ 4.30		\$ 1.08	33.69%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	48.4099	\$ 0.25		\$ 0.0052	48.4754	\$ 0.25		\$ 0.00	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	48.4099	\$ 0.06		\$ 0.0013	48.4754	\$ 0.06		\$ 0.00	0.14%
Special Purpose Charge			48.4099	\$ -			48.4754	\$ -		\$ -	
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -		\$ 0.2500	0	\$ -		\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	46.8	\$ 0.32		\$ 0.0069	46.8	\$ 0.32		\$ -	0.00%
Energy	per kWh	\$ 0.0680	48.4099	\$ 3.29		\$ 0.0680	48.4754	\$ 3.30		\$ 0.00	0.14%
				\$ -				\$ -		\$ -	
				\$ -				\$ -		\$ -	
Total Bill (before Taxes)				\$ 7.15				\$ 8.24		\$ 1.09	15.24%
HST		13%		\$ 0.93		13%		\$ 1.07		\$ 0.14	15.24%
Total Bill (including Sub-total B)				\$ 8.08				\$ 9.31		\$ 1.23	15.22%
Ontario Clean Energy Benefit¹				-\$ 0.81				-\$ 0.93		-\$ 0.12	14.81%
Total Bill (including OCEB)				\$ 7.27				\$ 8.38		\$ 1.11	15.27%
Loss Factor (%)		3.44%				3.58%					

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		Streetlighting									
Consumption		0.49 kW		160		kWh					
Charge Unit		Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	monthly	\$ 0.49	4	\$ 1.96	\$ 0.5700	4	\$ 2.28	\$ 0.32	16.33%		
Smart Meter Rate Adder	monthly	\$ -	4	\$ -		4	\$ -	\$ -			
Service Charge Rate Adder(s)	monthly	\$ 0.01	4	\$ 0.04		4	\$ -	-\$ 0.04	-100.00%		
Service Charge Rate Rider(s)			4	\$ -		4	\$ -	\$ -			
Distribution Volumetric Rate	per kW	\$ 3.4563	0.49	\$ 1.69	\$ 4.0105	0.49	\$ 1.97	\$ 0.27	16.03%		
Low Voltage Rate Adder	per kW	\$ 0.0561	0.49	\$ 0.03	\$ 0.01749	0.49	\$ 0.01	-\$ 0.02	-68.82%		
Volumetric Rate Adder(s)	per kW	-\$ 0.0735	0.49	-\$ 0.04		0.49	\$ -	\$ 0.04	-100.00%		
Volumetric Rate Rider(s)			0.49	\$ -		0.49	\$ -	\$ -			
Smart Meter Disposition Rider			0.49	\$ -		0.49	\$ -	\$ -			
LRAM & SSM Rate Rider	per kW		0.49	\$ -		0.49	\$ -	\$ -			
Deferral/Variance Account	per kW		0.49	\$ -	-\$ 0.9425	0.49	-\$ 0.46	-\$ 0.46			
Disposition Rate Rider											
GA Variance Account	per kWh			\$ -	\$ 0.0024	165.728	\$ 0.40	\$ 0.40			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$ 3.69			\$ 4.19	\$ 0.50	13.69%		
RTSR - Network	per kW	\$ 1.8284	0.49	\$ 0.90	\$ 1.8635	0.49	\$ 0.91	\$ 0.02	1.92%		
RTSR - Line and Transformation Connection	per kW	\$ 1.1735	0.49	\$ 0.58	\$ 1.1827	0.49	\$ 0.58	\$ 0.00	0.78%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 5.16			\$ 5.68	\$ 0.53	10.21%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	165.504	\$ 0.86	\$ 0.0052	165.728	\$ 0.86	\$ 0.00	0.14%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	165.504	\$ 0.22	\$ 0.0013	165.728	\$ 0.22	\$ 0.00	0.14%		
Special Purpose Charge			165.504	\$ -		165.728	\$ -	\$ -			
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -			
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	160	\$ 1.11	\$ 0.0069	160	\$ 1.11	\$ -	0.00%		
Energy	per kWh	\$ 0.0680	165.504	\$ 11.25	\$ 0.0680	165.728	\$ 11.27	\$ 0.02	0.14%		
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$ 18.60			\$ 19.14	\$ 0.54	2.92%		
HST		13%		\$ 2.42	13%		\$ 2.49	\$ 0.07	2.92%		
Total Bill (including Sub-total B)				\$ 21.01			\$ 21.63	\$ 0.62	2.95%		
Ontario Clean Energy Benefit¹				-\$ 2.10			-\$ 2.16	-\$ 0.06	2.86%		
Total Bill (including OCEB)				\$ 18.91			\$ 19.47	\$ 0.56	2.96%		
Loss Factor (%)		3.44%			3.58%						

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Hydro Ottawa	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT		DOCID NUMBER	EB-200X-XXXX
E-mail Address			
VERSION NUMBER	v3.0	PHONE NUMBER	
Date		(extension)	

Enter appropriate data in cells which are highlighted in yellow only.

Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:
Debits should be recorded as positive numbers and credits should be recorded as negative numbers.

Repeat cells going across as necessary for each year in application

2005										
Account Number	Opening Principal Amounts as of Jan-1-05 ¹	Transactions (additions) during 2005, excluding interest and adjustments ²	Transactions (reductions) during 2005, excluding interest and adjustments ³	Adjustments during 2005 - instructed by Board ⁴	Adjustments during 2005 - other ⁵	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05	
Account Description										
LV Variance Account	1550					\$ -				\$ -
RSVA - Wholesale Market Service Charge	1580	\$ 9,680,195	\$ 4,906,819			\$ 14,587,014	\$ 1,511,470	\$ 775,780		\$ 2,287,250
RSVA - Retail Transmission Network Charge	1584	\$ 2,886,560	\$ 1,222,972			\$ 4,109,533	\$ 273,797	\$ 228,504		\$ 502,301
RSVA - Retail Transmission Connection Charge	1586	\$ (11,898,806)	\$ (4,025,092)			\$ (15,923,898)	\$ (1,073,762)	\$ (1,004,480)		\$ (2,078,242)
RSVA - Power (including Global Adjustment)	1588	\$ (2,191,859)	\$ (5,937,384)			\$ (8,129,243)	\$ (807,232)	\$ (278,520)		\$ (1,085,751)
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588		\$ (4,836,912)			\$ (4,836,912)		\$ (148,447)		\$ (148,447)
Recovery of Regulatory Asset Balances	1590	\$ (7,120,663)	\$ (10,455,341)			\$ (17,576,004)	\$ (150,159)	\$ (634,922)		\$ (985,081)
Disposition and Recovery of Regulatory Balances Control Account	1595									
Sub-Totals Group 1		\$ (8,644,573)	\$ (14,288,026)	\$ -	\$ -	\$ (22,932,599)	\$ (245,885)	\$ (1,113,637)		\$ (1,359,523)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 210,202	\$ 580,142			\$ 790,344	\$ 4,055	\$ 28,367		\$ 32,422
Other Regulatory Assets - Sub-Account - Pension Contributions	1508		\$ 1,210,431			\$ 1,210,431		\$ 22,216		\$ 22,216
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition	1508					\$ -				\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508					\$ -				\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508					\$ -				\$ -
Retail Cost Variance Account - Retail	1518	\$ 919,761	\$ 209,826			\$ 1,129,587	\$ 72,457	\$ 69,814		\$ 142,271
MEI Conservation Deferral Account	1521					\$ -				\$ -
Misc. Deferred Debits	1525	\$ 268,600				\$ 268,600	\$ 37,118	\$ 18,533		\$ 55,651
GEA-Renewable Connection Capital and Deferral Account	1531					\$ -				\$ -
GEA-Renewable Connection OM&A Deferral Account	1532					\$ -				\$ -
GEA-Smart Grid OM&A Deferral Account	1535					\$ -				\$ -
Retail Cost Variance Account - STR	1548	\$ 37,234	\$ 8,728			\$ 45,962	\$ 4,934	\$ 2,992		\$ 7,926
Smart Meter Capital and Recovery Offset Variance - Sub-Account - C	1555					\$ -				\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - R	1555					\$ -				\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - S	1555					\$ -				\$ -
Smart Meter OM&A Variance	1556					\$ -				\$ -
Deferred Payments in Lieu of Taxes	1562	\$ 2,284,862	\$ (707,538)			\$ 1,577,324	\$ 794,039	\$ 112,927		\$ 907,865
Deferred PILs Contra Account ⁸	1563					\$ -				\$ -
Conservation and Demand Management Expenditures and Recoverie	1565	\$ -	\$ 2,203,898	\$ (7,732,503)		\$ (5,528,605)				\$ -
CDM Contra	1566	\$ -				\$ -				\$ -
Qualifying Transition Costs ⁵	1570	\$ 4,066,680	n/a	n/a		\$ 4,066,680	\$ 911,876	\$ 280,601		\$ 1,192,477
Pre-Market Opening Energy Variances Total ⁵	1571	\$ 21,654,896	n/a	n/a		\$ 21,654,896	\$ 4,230,399	\$ 1,495,116		\$ 5,725,504
Extra-Ordinary Event Costs	1572					\$ -				\$ -
Deferred Rate Impact Amounts	1574					\$ -				\$ -
RSVA - One-time Wholesale Market Service	1582	\$ 519,464	\$ 401,743			\$ 921,207	\$ 42,754	\$ 46,305		\$ 89,059
2006 PILs & Taxes Variance	1592					\$ -				\$ -
Other Deferred Credits	2425					\$ -				\$ -
Sub-Totals Group 2		\$ 29,961,699	\$ 4,614,768	\$ (8,440,041)	\$ -	\$ 26,136,426	\$ 6,098,521	\$ 2,076,871		\$ 8,175,391
Total		\$ 21,317,125	\$ (9,673,258)	\$ (8,440,041)	\$ -	\$ 3,203,827	\$ 5,852,635	\$ 963,233		\$ 6,815,869
Less: Smart Meters that are not being cleared - Stranded Meters										
Less: GEA-Renewable Connection OM&A Deferral Account Account that is not being cleared										
Less: GEA-Smart Grid OM&A Deferral Account that is not being cleared										
Total Claim										

¹ As per general ledger, if does not agree to Dec-31-04 balance filed in 2006 EDR then provide supplementary analysis² Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, and etc.³ Provide supporting statement indicating nature of this adjustments and periods they relate to⁴ Not included in sub-total⁵ Closed April 30, 2002⁶ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.⁷ Please describe "other" components of 1508 and add more component lines if necessary.⁸ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.⁹ Interest projected on December 31, 2009 closing principal balance.



NAME OF UTILITY	Hydro Ottawa
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

		2006										
Account Description	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments ⁶	Transactions (reductions) during 2006, excluding interest and adjustments ⁶	Adjustments during 2006 - instructed by Board ⁷	Adjustments during 2006 - other ³	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06
LV Variance Account	1550	\$ -	\$ 646,153					\$ 646,153	\$ -	\$ 9,488		\$ 9,488
RSVA - Wholesale Market Service Charge	1580	\$ 14,587,014	\$ (9,762,037)				\$ (9,680,195)	\$ (8,855,218)	\$ 2,287,250	\$ 48,760	\$ (2,179,404)	\$ 156,607
RSVA - Retail Transmission Network Charge	1584	\$ 4,109,533	\$ 529,913				\$ (2,886,560)	\$ 1,752,885	\$ 502,301	\$ 71,350	\$ (472,969)	\$ 100,681
RSVA - Retail Transmission Connection Charge	1586	\$ (15,923,988)	\$ (1,296,864)				\$ 11,898,886	\$ (5,234,056)	\$ (2,078,242)	\$ (267,179)	\$ 1,894,778	\$ (450,642)
RSVA - Power (including Global Adjustment)	1588	\$ (8,129,243)	\$ 14,542,921				\$ 2,191,895	\$ 8,605,536	\$ (1,085,751)	\$ 199,315	\$ 958,470	\$ 62,620
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ (4,838,912)	\$ 9,185,051					\$ 4,346,138	\$ (148,447)	\$ 84,946		\$ (63,501)
Recovery of Regulatory Asset Balances	1590	\$ (17,576,004)	\$ (6,907,494)		\$ (525,916)		\$ 32,178,765	\$ 7,169,351	\$ (985,081)	\$ 865,571	\$ 985,081	\$ 865,571
Disposition and Recovery of Regulatory Balances Control Account	1595											
Sub-Totals Group 1		\$ (22,932,599)	\$ (2,249,509)	\$ -	\$ (525,916)	\$ -	\$ 33,702,674	\$ 7,994,650	\$ (1,359,523)	\$ 917,305	\$ 1,185,957	\$ 743,739
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 790,344	\$ 160,242				\$ (210,202)	\$ 740,384	\$ 32,422	\$ 34,251	\$ (16,141)	\$ 50,531
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 1,210,431	\$ 487,372					\$ 1,697,803	\$ 22,216	\$ 68,354		\$ 90,570
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition	1508	\$ -						\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁵	1508	\$ -						\$ -	\$ -			\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -						\$ -	\$ -			\$ -
Retail Cost Variance Account - Retail	1518	\$ 1,129,587	\$ 138,578	\$ (310,942)			\$ (919,761)	\$ 37,463	\$ 142,271	\$ 7,718	\$ (135,921)	\$ 14,068
MEI Conservation Deferral Account	1521	\$ -						\$ -	\$ -			\$ -
Misc. Deferred Debits	1525	\$ 268,600	\$ 93,238				\$ (268,600)	\$ 93,238	\$ 55,651	\$ 1,799	\$ (55,651)	\$ 1,799
GEA-Renewable Connection Capital and Deferral Account	1531	\$ -						\$ -	\$ -			\$ -
GEA-Renewable Connection OMSA Deferral Account	1532	\$ -						\$ -	\$ -			\$ -
GEA-Smart Grid OMSA Deferral Account	1535	\$ -						\$ -	\$ -			\$ -
Retail Cost Variance Account - STR	1548	\$ 45,962	\$ 420,225	\$ (15,577)			\$ (37,234)	\$ 413,376	\$ 7,928	\$ 9,287	\$ (7,503)	\$ 9,709
Smart Meter Capital and Recovery Offset Variance - Sub-Account - C	1555	\$ -	\$ 15,948,320					\$ 15,948,320	\$ -	\$ 93,944		\$ 93,944
Smart Meter Capital and Recovery Offset Variance - Sub-Account - R	1555	\$ -	\$ (1,010,867)					\$ (1,010,867)	\$ -			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - S	1555	\$ -						\$ -	\$ -			\$ -
Smart Meter OMSA Variance	1556	\$ -	\$ 4,777,296					\$ 4,777,296	\$ -	\$ 25,870		\$ 25,870
Deferred Payments in Lieu of Taxes	1562	\$ 1,577,324		\$ (2,294,796)				\$ (717,471)	\$ 907,865	\$ 32,376		\$ 940,241
Deferred PILS Contra Account ⁸	1563	\$ -						\$ -	\$ -			\$ -
Conservation and Demand Management Expenditures and Recoverie	1565	\$ (5,528,605)	\$ 4,852,843	\$ (1,546,497)				\$ (2,422,459)	\$ -			\$ -
CDM Contra	1566	\$ -	\$ (6,856,541)	\$ 9,279,000				\$ 2,422,459	\$ -			\$ -
Qualifying Transition Costs ⁵	1570	\$ 4,066,680	n/a	n/a			\$ (4,066,680)	\$ -	\$ 1,192,477	\$ -	\$ (1,192,477)	\$ -
Pre-Market Opening Energy Variances Totals ⁵	1571	\$ 21,654,896	n/a	n/a			\$ (21,654,896)	\$ (0)	\$ 5,725,504	\$ -	\$ (5,725,504)	\$ -
Extra-Ordinary Event Costs	1572	\$ -						\$ -	\$ -			\$ -
Deferred Rate Impact Amounts	1574	\$ -						\$ -	\$ -			\$ -
RSVA - One-time Wholesale Market Service	1592	\$ 921,207	\$ 334,785				\$ (519,464)	\$ 736,529	\$ 89,059	\$ 28,229	\$ (78,597)	\$ 38,692
2006 PILS & Taxes Variance	1592	\$ -	\$ (1,585,670)					\$ (1,585,670)	\$ -			\$ -
Other Deferred Credits	2425	\$ -						\$ -	\$ -			\$ -
Sub-Totals Group 2		\$ 26,136,426	\$ 17,559,622	\$ 5,111,188	\$ -	\$ -	\$ (27,678,837)	\$ 21,130,400	\$ 8,175,391	\$ 301,378	\$ (7,211,794)	\$ 1,264,975
Total		\$ 3,203,827	\$ 15,310,113	\$ 5,111,188	\$ (525,916)	\$ -	\$ 6,025,837	\$ 29,125,050	\$ 6,815,869	\$ 1,218,683	\$ (6,025,837)	\$ 2,008,714
Less: Smart Meters that are not being Less: GEA-Renewable Connection O Less: GEA-Smart Grid OMSA Deferr												
Total Claim												



NAME OF UTILITY	Hydro Ottawa
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

Account Description	Account Number	2007					Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec31-07	Closing Interest Amounts as of Dec-31-07
		Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding Interest and adjustments ⁶	Transactions (reductions) during 2007, excluding Interest and adjustments ⁶	Adjustments during 2007 - instructed by Board ²	Adjustments during 2007 - other ³				
LV Variance Account	1550	\$ 646,153	\$ 1,389,057	\$ (610,793)			\$ 1,424,417	\$ 9,488	\$ 46,039	\$ 55,527
RSVA - Wholesale Market Service Charge	1580	\$ (4,855,218)	\$ (9,442,167)				\$ (14,297,385)	\$ 156,607	\$ (440,697)	\$ (284,090)
RSVA - Retail Transmission Network Charge	1584	\$ 1,752,885	\$ 835,629				\$ 2,588,514	\$ 100,681	\$ 125,253	\$ 225,935
RSVA - Retail Transmission Connection Charge	1586	\$ (5,324,056)	\$ 591,878				\$ (4,732,178)	\$ (450,642)	\$ (235,552)	\$ (686,193)
RSVA - Power (including Global Adjustment)	1588	\$ 8,605,536	\$ 5,000,496				\$ 14,215,472	\$ 62,034	\$ 318,912	\$ 380,946
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ 4,346,138	\$ 1,425,437				\$ 5,771,575	\$ (63,501)	\$ 60,356	\$ (3,145)
Recovery of Regulatory Asset Balances	1590	\$ 7,169,351	\$ 904,752	\$ (6,914,460)			\$ 1,159,643	\$ 865,571	\$ 203,678	\$ 1,069,249
Disposition and Recovery of Regulatory Balances Control Account	1595									
Sub-Totals Group 1		\$ 7,994,650	\$ (110,915)	\$ (7,525,253)	\$ -	\$ -	\$ 358,483	\$ 743,739	\$ 17,634	\$ 761,373
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 740,384					\$ 740,384	\$ 50,531	\$ 35,010	\$ 85,541
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 1,697,803					\$ 1,697,803	\$ 90,570	\$ 80,283	\$ 170,852
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition	1508	\$ -					\$ -	\$ -		\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -	\$ -		\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -					\$ -	\$ -		\$ -
Retail Cost Variance Account - Retail	1518	\$ 37,463	\$ 84,651	\$ (325,932)			\$ (203,819)	\$ 14,068	\$ (2,715)	\$ 11,353
MEI Conservation Deferral Account	1521	\$ -					\$ -	\$ -		\$ -
Misc. Deferred Debits	1525	\$ 93,238	\$ 1,339				\$ 94,577	\$ 1,799	\$ 4,463	\$ 6,262
GEA-Renewable Connection Capital and Deferral Account	1531	\$ -					\$ -	\$ -		\$ -
GEA-Renewable Connection OM&A Deferral Account	1532	\$ -					\$ -	\$ -		\$ -
GEA-Smart Grid OM&A Deferral Account	1535	\$ -					\$ -	\$ -		\$ -
Retail Cost Variance Account - STR	1548	\$ 413,376	\$ 336,125	\$ (28,110)			\$ 721,391	\$ 9,709	\$ 28,266	\$ 37,976
Smart Meter Capital and Recovery Offset Variance - Sub-Account - C	1555	\$ 15,948,320				\$ (15,948,320)	\$ -	\$ 93,494	\$ (93,494)	\$ (0)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - R	1555	\$ (1,010,867)	\$ (4,481,727)	\$ 1,762,535			\$ (3,730,059)	\$ -	\$ -	\$ -
R Smart Meter Capital and Recovery Offset Variance - Sub-Account - S	1555	\$ -	\$ 7,311,855	\$ (2,953,845)		\$ 4,777,296	\$ 9,135,307	\$ -	\$ -	\$ -
Smart Meter OM&A Variance	1556	\$ 4,777,296	\$ 2,971,264			\$ (4,777,296)	\$ 2,971,264	\$ 25,870	\$ (43,289)	\$ (17,419)
Deferred Payments in Lieu of Taxes	1562	\$ (717,417)	\$ 566,544				\$ (150,927)	\$ 940,241	\$ (26,587)	\$ 913,654
Deferred PILs Contra Account ⁸	1563	\$ -					\$ -	\$ -		\$ -
Conservation and Demand Management Expenditures and Recoverie	1565	\$ (2,422,459)	\$ 1,140,864				\$ (1,281,595)	\$ -	\$ -	\$ -
CDM Contra	1566	\$ 2,422,459	\$ (1,140,864)				\$ 1,281,595	\$ -	\$ -	\$ -
Qualifying Transition Costs ⁵	1570	\$ -	n/a	n/a			\$ -	\$ -		\$ -
Pre-Market Opening Energy Variances Total ⁵	1571	\$ (0)	n/a	n/a			\$ (0)	\$ -		\$ -
Extra-Ordinary Event Costs	1572	\$ -					\$ -	\$ -		\$ -
Deferred Rate Impact Amounts	1574	\$ -					\$ -	\$ -		\$ -
RSVA - One-time Wholesale Market Service	1582	\$ 736,529	\$ 238,972				\$ 975,501	\$ 38,692	\$ 40,127	\$ 78,819
2006 PILs & Taxes Variance	1592	\$ (1,585,670)	\$ (1,396,411)				\$ (2,982,081)	\$ -	\$ (94,653)	\$ (94,653)
Other Deferred Credits	2425						\$ -	\$ -		\$ -
Sub-Totals Group 2		\$ 21,130,400	\$ 5,632,613	\$ (1,545,352)	\$ -	\$ (15,948,320)	\$ 9,269,340	\$ 1,264,975	\$ (72,589)	\$ 1,192,386
Total		\$ 29,125,050	\$ 5,521,698	\$ (9,070,605)	\$ -	\$ (15,948,320)	\$ 9,627,823	\$ 2,008,714	\$ (54,955)	\$ 1,953,759
Less: Smart Meters that are not being										
Less: GEA-Renewable Connection O										
Less: GEA-Smart Grid OM&A Deferr										
Total Claim										

		2008											
Account Description	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions (additions) during 2008, excluding interest and adjustments ⁴	Transactions (reductions) during 2008, excluding interest and adjustments ⁵	Adjustments during 2008 - instructed by Board ²	Adjustments during 2008 - other ³	Transfer of Board-approved amounts to 1995 as per 2008 EDR	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec31-08	Transfer of Board-approved amounts to 1995 as per 2008 EDR	Closing Interest Amounts as of Dec-31-08	
LV Variance Account	1550	\$ 1,424,417	\$ 1,413,004	\$ (1,187,082)			\$ (1,308,915)	\$ 341,423	\$ 55,527	\$ 30,772	\$ (77,689)	\$ 8,610	
RSVA - Wholesale Market Service Charge	1580	\$ (14,297,385)	\$ (4,791,023)				\$ 13,552,824	\$ (5,535,584)	\$ (284,090)	\$ (332,612)	\$ 509,005	\$ (107,697)	
RSVA - Retail Transmission Network Charge	1584	\$ 2,588,514	\$ (3,920,702)				\$ (3,495,962)	\$ (4,828,149)	\$ 225,935	\$ (61,868)	\$ (287,185)	\$ (123,118)	
RSVA - Retail Transmission Connection Charge	1586	\$ (4,732,178)	\$ (2,761,549)				\$ 4,454,219	\$ (3,039,509)	\$ (686,193)	\$ (120,360)	\$ 780,670	\$ (45,879)	
RSVA - Power (including Global Adjustment)	1588	\$ 14,215,472	\$ 6,698,338				\$ (3,948,697)	\$ 16,965,115	\$ 380,946	\$ 347,893	\$ (433,429)	\$ 235,610	
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ 5,771,575	\$ 2,564,808					\$ 8,336,384	\$ (3,145)	\$ 192,476		\$ 189,331	
Recovery of Regulatory Asset Balances	1590	\$ 1,159,643	\$ 904,752	\$ (2,387,225)				\$ (2,322,830)	\$ 1,069,249	\$ (11,890)		\$ 1,057,358	
Disposition and Recovery of Regulatory Balances Control Account	1595			\$ 4,879,976			\$ (8,089,053)	\$ (3,209,077)		\$ (142,701)	\$ 758,390	\$ 615,689	
Sub-Totals Group 1		\$ 358,483	\$ (2,457,179)	\$ 1,305,669	\$ -	\$ -	\$ 1,164,416	\$ 371,389	\$ 761,373	\$ (290,656)	\$ 1,229,762	\$ 1,700,479	
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 740,384					\$ (740,384)	\$ -	\$ 85,541	\$ 11,971	\$ (98,157)	\$ (645)	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 1,697,803					\$ (1,697,803)	\$ -	\$ 170,852	\$ 27,450	\$ (199,782)	\$ (1,479)	
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition	1508	\$ -						\$ -	\$ -			\$ -	
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -						\$ -	\$ -			\$ -	
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -						\$ -	\$ -			\$ -	
Retail Cost Variance Account - Retail	1518	\$ (203,819)	\$ 69,241	\$ (324,191)			\$ 122,528	\$ (336,240)	\$ 11,353	\$ (9,346)	\$ (9,273)	\$ (7,266)	
MEI Conservation Deferral Account	1521	\$ -						\$ -	\$ -			\$ -	
Misc. Deferred Debits	1525	\$ 94,577					\$ (94,577)	\$ -	\$ 6,262	\$ 1,529	\$ (7,873)	\$ (82)	
GEA-Renewable Connection Capital and Deferral Account	1531	\$ -						\$ -	\$ -			\$ -	
GEA-Renewable Connection OM&A Deferral Account	1532	\$ -						\$ -	\$ -			\$ -	
GEA-Smart Grid OM&A Deferral Account	1535	\$ -						\$ -	\$ -			\$ -	
Retail Cost Variance Account - STR	1548	\$ 721,391	\$ 411,261	\$ (15,725)			\$ (738,524)	\$ 378,403	\$ 37,976	\$ 17,716	\$ (50,414)	\$ 5,277	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - C	1555	\$ -						\$ -	\$ (0)			\$ (0)	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - R	1555	\$ (3,730,059)	\$ (4,651,361)	\$ 1,213,673				\$ (7,167,747)	\$ -			\$ -	
R Smart Meter Capital and Recovery Offset Variance - Sub-Account - S	1555	\$ 9,135,307	\$ 5,841,081	\$ (2,025,752)				\$ 12,950,636	\$ -			\$ -	
Smart Meter OM&A Variance	1556	\$ 2,971,264	\$ 2,270,200					\$ 5,241,463	\$ (17,419)	\$ (64,813)		\$ (82,232)	
Deferred Payments in Lieu of Taxes	1562	\$ (150,927)					\$ 150,927	\$ -	\$ 913,654	\$ (2,440)	\$ (911,083)	\$ 131	
Deferred PILs Contra Account ⁸	1563	\$ -						\$ -	\$ -			\$ -	
Conservation and Demand Management Expenditures and Recoverie	1565	\$ (1,281,595)	\$ 1,281,595					\$ 0	\$ -			\$ -	
CDM Contra	1566	\$ 1,281,595	\$ (1,281,595)					\$ 0	\$ -			\$ -	
Qualifying Transition Costs ⁵	1570	\$ -	n/a	n/a				\$ -	\$ -			\$ -	
Pre-Market Opening Energy Variance Totals ⁵	1571	\$ (0)	n/a	n/a				\$ (0)	\$ -			\$ -	
Extra-Ordinary Event Costs	1572	\$ -						\$ -	\$ -			\$ -	
Deferred Rate Impact Amounts	1574	\$ -						\$ -	\$ -			\$ -	
RSVA - One-time Wholesale Market Service	1582	\$ 975,501	\$ 220,753				\$ (947,804)	\$ 248,440	\$ 78,819	\$ 19,954	\$ (94,784)	\$ 3,989	
2006 PILs & Taxes Variance	1592	\$ (2,982,081)					\$ 2,781,219	\$ (200,861)	\$ (94,653)	\$ (52,977)	\$ 141,604	\$ (6,025)	
Other Deferred Credits	2425	\$ -						\$ -	\$ -			\$ -	
Sub-Totals Group 2		\$ 9,269,340	\$ 4,161,175	\$ (1,151,994)	\$ -	\$ -	\$ (1,164,416)	\$ 11,114,104	\$ 1,192,386	\$ (50,956)	\$ (1,229,762)	\$ (88,333)	
Total		\$ 9,627,823	\$ 1,703,996	\$ 153,674	\$ -	\$ -	\$ -	\$ 11,485,493	\$ 1,953,759	\$ (341,612)	\$ -	\$ 1,612,147	
Less: Smart Meters that are not being													
Less: GEA-Renewable Connection O													
Less: GEA-Smart Grid OM&A Deferr													
Total Claim													



NAME OF UTILITY	Hydro Ottawa
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

Account Description	Account Number	2010					Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1-10 to Dec-31-10	Closing Interest Amounts as of Dec-31-10
		Opening Principal Amounts as of Jan-1-10	Transactions (additions) during 2010, excluding interest and adjustments ⁶	Transactions (reductions) during 2010, excluding interest and adjustments ⁶	Adjustments during 2010 - instructed by Board ⁷	Adjustments during 2010 - other ⁸				
LV Variance Account	1550	\$ (465,007)	\$ 297,486	\$ (1,441,903)			\$ (1,609,424)	\$ 9,854	\$ (8,572)	\$ 1,282
RSVA - Wholesale Market Service Charge	1580	\$ (8,151,521)	\$ (6,098,525)				\$ (16,250,046)	\$ (170,060)	\$ (104,549)	\$ (274,609)
RSVA - Retail Transmission Network Charge	1584	\$ (5,627,447)	\$ 392,974				\$ (5,234,471)	\$ (175,452)	\$ (38,900)	\$ (214,352)
RSVA - Retail Transmission Connection Charge	1586	\$ (6,297,270)	\$ (2,755,676)				\$ (9,052,946)	\$ (86,191)	\$ (60,831)	\$ (147,122)
RSVA - Power (including Global Adjustment)	1598	\$ 24,447,697	\$ (2,552,288)				\$ 21,895,409	\$ 462,906	\$ 146,082	\$ 608,998
RSVA - Power - Sub-Account - Global Adjustment ⁴	1598	\$ 16,654,694	\$ (6,031,437)				\$ 10,623,257	\$ 299,648	\$ 96,331	\$ 395,979
Recovery of Regulatory Asset Balances	1590	\$ (345,990)	\$ 98,970	\$ (631,935)			\$ (878,955)	\$ 1,053,611	\$ (4,642)	\$ 1,048,969
Disposition and Recovery of Regulatory Balances Control Account	1595	\$ (734,283)		\$ (37)			\$ (734,320)	\$ 595,773	\$ (5,873)	\$ 589,899
Sub-Totals Group 1		\$ 2,826,180	\$ (12,617,024)	\$ (2,073,875)	\$ -	\$ -	\$ (11,864,719)	\$ 1,690,440	\$ (77,386)	\$ 1,613,055
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -					\$ -	\$ (645)	\$ 645	\$ 0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ -					\$ (1,479)	\$ 1,479	\$ -	\$ (0)
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition	1508	\$ 511,250	\$ 431,280				\$ 942,530	\$ 220	\$ 6,061	\$ 6,281
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -	\$ 92,803				\$ 92,803	\$ -	\$ -	\$ -
Retail Cost Variance Account - Retail	1508	\$ -					\$ -	\$ -	\$ -	\$ -
MEI Conservation Deferral Account	1518	\$ (605,761)	\$ 118,552	\$ (306,902)			\$ (794,111)	\$ (11,961)	\$ (5,884)	\$ (17,845)
Misc. Deferred Debts	1521	\$ -	\$ 2,949,892	\$ (1,942,279)			\$ 1,007,613	\$ -	\$ 7,152	\$ 7,152
GEA-Renewable Connection Capital and Deferral Account	1525	\$ -					\$ -	\$ (82)	\$ 82	\$ 0
GEA-Renewable Connection OMS&A Deferral Account	1531	\$ -					\$ -	\$ -	\$ -	\$ -
GEA-Smart Grid OMS&A Deferral Account	1532	\$ -	\$ 197,472				\$ 197,472	\$ -	\$ 767	\$ 767
Retail Cost Variance Account - STR	1535	\$ -	\$ 92,631				\$ 92,631	\$ -	\$ 555	\$ 555
Smart Meter Capital and Recovery Offset Variance - Sub-Account - C	1548	\$ 780,921	\$ 565,313	\$ (14,249)			\$ 1,331,985	\$ 10,882	\$ 8,070	\$ 18,952
Smart Meter Capital and Recovery Offset Variance - Sub-Account - R	1555	\$ -					\$ -	\$ (0)	\$ -	\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - S	1555	\$ (10,662,939)	\$ 2,065,773	\$ (6,015,621)			\$ (14,612,787)	\$ -	\$ -	\$ -
Smart Meter OMS&A Variance	1555	\$ 11,758,035	\$ 133,317	\$ (3,038,628)			\$ 8,852,725	\$ -	\$ -	\$ -
Deferred Payments in Lieu of Taxes	1556	\$ 8,874,725	\$ 4,752,896				\$ 13,627,621	\$ (102,956)	\$ (11,852)	\$ (114,808)
Deferred PILs Contra Account ⁸	1562	\$ 0					\$ 0	\$ 0	\$ -	\$ 0
Conservation and Demand Management Expenditures and Recoverie	1563	\$ -					\$ -	\$ -	\$ -	\$ -
CDM Contra	1565	\$ 0					\$ 0	\$ 0	\$ -	\$ -
Qualifying Transition Costs ⁵	1566	\$ 0					\$ 0	\$ -	\$ -	\$ -
Pre-Market Opening Energy Variances Total ⁵	1570	\$ -	n/a	n/a			\$ -	\$ -	\$ -	\$ -
Extra-Ordinary Event Costs	1571	\$ (0)	n/a	n/a			\$ (0)	\$ -	\$ -	\$ -
Deferred Rate Impact Amounts	1572	\$ -					\$ -	\$ -	\$ -	\$ -
RSVA - One-time Wholesale Market Service	1574	\$ -					\$ -	\$ -	\$ -	\$ -
2006 PILs & Taxes Variance	1592	\$ 4,664					\$ 4,664	\$ 17	\$ 37	\$ 54
Other Deferred Credits	1592	\$ (200,861)					\$ (200,861)	\$ (8,206)	\$ (1,606)	\$ (9,802)
	2425	\$ -					\$ -	\$ -	\$ -	\$ -
Sub-Totals Group 2		\$ 10,460,033	\$ 11,399,920	\$ (11,317,679)	\$ -	\$ -	\$ 10,542,274	\$ (14,301)	\$ 5,507	\$ (108,794)
Total		\$ 13,286,213	\$ (1,217,105)	\$ (13,391,553)	\$ -	\$ -	\$ (1,322,445)	\$ 1,576,139	\$ (71,878)	\$ 1,504,261
Less: Smart Meters that are not being										
Less: GEA-Renewable Connection O										
Less: GEA-Smart Grid OMS&A Deferr										
Total Claim										



SHEET 1 - Regulatory Assets - Continuity Schedule

NAME OF UTILITY	Hydro Ottawa
NAME OF CONTACT	
E-mail Address	
VERSION NUMBER	v3.0
Date	

Account Description	Account Number	Projected Interest on Dec 31 -10 balance from Jan 1, 2011 to Dec 31, 2011 ¹	Projected Interest on Dec 31 -10 balance from Jan 1, 2012 to April 30, 2012 ²	Claim before Forecasted Transactions	Forecasted Transactions, Excluding Interest from Jan 1, 2011 to Dec 31, 2011	Forecasted Transactions, Excluding Interest from Jan 1, 2012 to April 30, 2012	Projected Interest from Jan 1, 2011 to December 31, 2011 on Forecasted Transx (Excl Interest) from Jan 1, 2011 to December 31, 2011	Projected Interest from Jan 1, 2012 to April 30, 2012 on Forecasted Transx (Excl Interest) from Jan 1, 2012 to April 30, 2012	Total Claim
LV Variance Account	1550	\$ (23,659)		\$ (1,631,800)					\$ (1,631,800)
RSVA - Wholesale Market Service Charge	1580	\$ (238,876)		\$ (16,763,530)					\$ (16,763,530)
RSVA - Retail Transmission Network Charge	1584	\$ (76,947)		\$ (5,525,770)					\$ (5,525,770)
RSVA - Retail Transmission Connection Charge	1586	\$ (133,078)		\$ (9,333,144)					\$ (9,333,144)
RSVA - Power (including Global Adjustment)	1588	\$ 321,863		\$ 22,626,290					\$ 22,626,290
RSVA - Power - Sub-Account - Global Adjustment ⁴	1588	\$ 156,162		\$ 11,175,398					\$ 11,175,398
Recovery of Regulatory Asset Balances	1590	\$ (12,921)		\$ 157,093					\$ 157,093
Disposition and Recovery of Regulatory Balances Control Account	1595	\$ (10,794)		\$ (155,215)					\$ (155,215)
Sub-Totals Group 1		\$ (174,411)	\$ -	\$ (10,426,076)	\$ -	\$ -	\$ -	\$ -	\$ (10,426,076)
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508			\$ 0					\$ 0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508			\$ (0)					\$ (0)
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition	1508	\$ 13,855		\$ 962,666					\$ 962,666
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ 1,364		\$ 94,167					\$ 94,167
Other Regulatory Assets - Sub-Account - Other ⁷	1508			\$ -					\$ -
Retail Cost Variance Account - Retail	1518	\$ (11,673)		\$ (823,629)					\$ (823,629)
MEI Conservation Deferral Account	1521	\$ 14,812		\$ 1,029,578	\$ (998,928)		\$ (12,818)		\$ 17,832
Misc. Deferred Debits	1525			\$ 0					\$ 0
GEA-Renewable Connection Capital and Deferral Account	1531			\$ -					\$ -
GEA-Renewable Connection OM&A Deferral Account	1532	\$ 2,903		\$ 201,142					\$ 201,142
GEA-Smart Grid OM&A Deferral Account	1535	\$ 1,362		\$ 94,537					\$ 94,537
Retail Cost Variance Account - STR	1548	\$ 19,580		\$ 1,370,517					\$ 1,370,517
Smart Meter Capital and Recovery Offset Variance - Sub-Account - C	1555	\$ -		\$ (0)					\$ (0)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - R	1555			\$ (14,612,787)	\$ (4,605,745)	\$ (234,475)			\$ (19,453,007)
Smart Meter Capital and Recovery Offset Variance - Sub-Account - S	1555			\$ 8,852,725					\$ 8,852,725
Smart Meter OM&A Variance	1556	\$ (14,482)		\$ 13,498,331	\$ 6,422,212		\$ 5,226	\$ 3,020	\$ 19,928,788
Deferred Payments in Lieu of Taxes	1562	\$ 0		\$ 0	\$ (463,798)		\$ (130,833)		\$ (594,632)
Deferred PILs Contra Account ⁸	1563			\$ -					\$ -
Conservation and Demand Management Expenditures and Recoverie	1565			\$ 0					\$ 0
CDM Contra	1566			\$ 0					\$ 0
Qualifying Transition Costs ⁵	1570			\$ -					\$ -
Pre-Market Opening Energy Variances Total ⁵	1571			\$ (0)					\$ (0)
Extra-Ordinary Event Costs	1572			\$ -					\$ -
Deferred Rate Impact Amounts	1574			\$ -					\$ -
RSVA - One-time Wholesale Market Service	1582	\$ 69		\$ 4,786					\$ 4,786
2006 PILs & Taxes Variance	1592	\$ (2,953)		\$ (213,716)					\$ (213,716)
Other Deferred Credits	2425			\$ -					\$ -
Sub-Totals Group 2		\$ 24,836	\$ -	\$ 10,458,317	\$ 353,740	\$ (234,475)	\$ (138,425)	\$ 3,020	\$ 10,442,177
Total		\$ (149,575)	\$ -	\$ 32,241	\$ 353,740	\$ (234,475)	\$ (138,425)	\$ 3,020	\$ 16,101
Less: Smart Meters that are not being				\$ 7,738,268					\$ 8,852,725
Less: GEA-Renewable Connection O				\$ 201,142					\$ 201,142
Less: GEA-Smart Grid OM&A Deferr				\$ 94,537					\$ 94,537
Total Claim				\$ (8,001,706)					\$ (9,132,303)



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.	
est	-\$ 70,323
nce	
Princ	\$ 2,781,219
Inter	\$ 70,323
Fore	\$ 71,282
est	-\$ 81,184
Total	-\$ 210,764

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.



	A	B	C	D	E
1	PILs TAXES - EB-2008-381				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
3	Utility Name: Hydro Ottawa Limited			Colour Code	
4	Reporting period: 2002			Input Cell	
5				Formula in Cell	
6	Days in reporting period:	365	days		
7	Total days in the calendar year:	365	days		
8					
9	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N	Y	
13					
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
16					
17	Is the utility a non-profit corporation?		Y/N	N	
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Y	
20	shared among the corporate group?	LCT	Y/N		
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		0.9268832	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
23					
24	Accounting Year End		Date	12-31-2002	
25					
26	MARR NO TAX CALCULATIONS				Regulatory
27	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			386,493,612	
32					
33	Common Equity Ratio (CER)			40.00%	
34					
35	1-CER			60.00%	
36					
37	Target Return On Equity			9.88%	
38					
39	Debt rate			6.90%	
40					
41	Market Adjusted Revenue Requirement			31,275,063	
42					
43	1999 return from RUD Sheet #7			2,933,916	2,933,916
44					
45	Total Incremental revenue			28,341,147	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			9,447,000	9,447,000
48	Amount allowed in 2002			9,307,000	9,307,000
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			0	0
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM				0
52	Other Board-approved changes to MARR or incremental revenue				0
53					0
54	Total Regulatory Income				21,687,916
55					
56	Equity			154,597,445	
57					
58	Return at target ROE			15,274,228	
59					
60	Debt			231,896,167	
61					
62	Deemed interest amount in 100% of MARR			16,000,836	
63					
64	Phase-in of interest - Year 1 (2001)			6,334,280	
65	((D43+D47)/D41)*D61				
66	Phase-in of interest - Year 2 (2002)			11,095,894	
67	((D43+D47+D48)/D41)*D61				
68	Phase-in of interest - Year 3 (2003) and forward			11,095,894	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
70	Phase-in of interest - 2005			16,000,836	
71					
72					



	A	B	C	D	E
1	PILs TAXES - EB-2008-381	ITEM	Initial		M of F
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing
3	TAX CALCULATIONS (TAXCALC)				Variance
4	("Wires-only" business - see Tab TAXREC)				K-C
5	0				
6	Utility Name: Hydro Ottawa Limited				
7	Reporting period: 2002				
8					
9	Days in reporting period:	365	days		
10	Total days in the calendar year:	365	days		
11					
12			\$		\$
13					
14	I) CORPORATE INCOME TAXES				
15					
16	Regulatory Net Income REGINFO E53	1	21,687,916		-25,279,916
17					
18	BOOK TO TAX ADJUSTMENTS				
19	Additions:				
20	Depreciation & Amortization	2	20,609,598		2,822,402
21	Employee Benefit Plans - Accrued, Not Paid	3			309,000
22	Tax reserves - beginning of year	4			0
23	Reserves from financial statements - end of year	4			0
24	Regulatory Adjustments - increase in income	5			0
25	Other Additions (See Tab entitled "TAXREC")				
26	"Material" Items from "TAXREC" worksheet	6			0
27	Other Additions (not "Material") "TAXREC"	6			0
28	"Material" Items from "TAXREC 2" worksheet	6			0
29	Other Additions (not "Material") "TAXREC 2"	6			0
30	Items on which true-up does not apply "TAXREC 3"				101,764
31					
32	Deductions: Input positive numbers				
33	Capital Cost Allowance and CEC	7	14,887,485		12,030,398
34	Employee Benefit Plans - Paid Amounts	8	0		303,000
35	Items Capitalized for Regulatory Purposes	9	0		0
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10			0
37	Interest Expense Deemed/ Incurred	11	11,095,894		-328,894
38	Tax reserves - end of year	4			0
39	Reserves from financial statements - beginning of year	4			0
40	Contributions to deferred income plans	3			0
41	Contributions to pension plans	3			0
42	Interest capitalized for accounting but deducted for tax	11			0
43	Other Deductions (See Tab entitled "TAXREC")				
44	"Material" Items from "TAXREC" worksheet	12			0
45	Other Deductions (not "Material") "TAXREC"	12			0
46	Material Items from "TAXREC 2" worksheet	12			0
47	Other Deductions (not "Material") "TAXREC 2"	12			0
48	Items on which true-up does not apply "TAXREC 3"				0
49					
50	TAXABLE INCOME/ (LOSS)		16,314,135		-34,051,254
51					
52	BLENDED INCOME TAX RATE				
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%		0.0000%
54					
55	REGULATORY INCOME TAX		6,300,519		-6,300,519
56					
57					
58	Miscellaneous Tax Credits	14			0
59					
60	Total Regulatory Income Tax		6,300,519		-6,300,519



	A	B	C	D	E
1	PILs TAXES - EB-2008-381	ITEM	Initial		M of F
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing
3	TAX CALCULATIONS (TAXCALC)				Variance
4	("Wires-only" business - see Tab TAXREC)				K-C
5	0				
6	Utility Name: Hydro Ottawa Limited				
7	Reporting period: 2002				
8					
9	Days in reporting period:	365	days		
10	Total days in the calendar year:	365	days		
11					
12			\$		\$
13					
61					
62					
63	II) CAPITAL TAXES				
64					
65	Ontario				
66	Base	15	386,493,612		91,512,311
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000		-365,584
68	Taxable Capital		381,493,612		91,146,727
69					
70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%
71					
72	Ontario Capital Tax		1,144,481		275,634
73					
74	Federal Large Corporations Tax				
75	Base	18	386,493,612		7,214,567
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	10,000,000		0
77	Taxable Capital		376,493,612		7,214,567
78					
79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		0.0000%
80					
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		847,111		16,233
82	Less: Federal Surtax 1.12% x Taxable Income	21	182,718		-142,789
83					
84	Net LCT		664,392		159,022
85					



	A	B	C	D	E
1	PILs TAXES - EB-2008-381	ITEM	Initial		M of F
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing
3	TAX CALCULATIONS (TAXCALC)				Variance
4	("Wires-only" business - see Tab TAXREC)				K-C
5	0				
6	Utility Name: Hydro Ottawa Limited				
7	Reporting period: 2002				
8					
9	Days in reporting period:	365	days		
10	Total days in the calendar year:	365	days		
11					
12			\$		\$
13					
86	III) INCLUSION IN RATES				
87					
88	Income Tax Rate used for gross- up (exclude surtax)		37.50%		
89					
90	Income Tax (proxy tax is grossed-up)	22	10,080,830		
91	LCT (proxy tax is grossed-up)	23	1,063,028		
92	Ontario Capital Tax (no gross-up since it is deductible)	24	1,144,481		
93					
94					
95	Total PILs for Rate Adjustment -- MUST AGREE WITH 2002	25	12,288,339		
96	RAM DECISION				
97					
98					
99	IV) FUTURE TRUE-UPS				
100	IV a) Calculation of the True-up Variance				DR/(CR)
101	In Additions:				
102	Employee Benefit Plans - Accrued, Not Paid	3			309,000
103	Tax reserves deducted in prior year	4			0
104	Reserves from financial statements-end of year	4			0
105	Regulatory Adjustments	5			0
106	Other additions "Material" Items TAXREC	6			0
107	Other additions "Material" Items TAXREC 2	6			0
108	In Deductions - positive numbers				
109	Employee Benefit Plans - Paid Amounts	8			303,000
110	Items Capitalized for Regulatory Purposes	9			0
111	Regulatory Adjustments	10			0
112	Interest Adjustment for tax purposes (See Below - cell I204)	11			0
113	Tax reserves claimed in current year	4			0
114	Reserves from F/S beginning of year	4			0
115	Contributions to deferred income plans	3			0
116	Contributions to pension plans	3			0
117	Other deductions "Material" Items TAXREC	12			0
118	Other deductions "Material" Item TAXREC 2	12			0
119					
120	Total TRUE-UPS before tax effect	26		=	6,000
121					
122	Income Tax Rate (excluding surtax) from 2002 Utility's tax return		37.5% per discript	x	38.62%
123					
124	Income Tax Effect on True-up adjustments			=	2,317
125					
126	Less: Miscellaneous Tax Credits	14			0
127					
128	Total Income Tax on True-ups				2,317
129					
130	Income Tax Rate used for gross-up (exclude surtax)				37.50%
131					
132	TRUE-UP VARIANCE ADJUSTMENT				3,708



	A	B	C	D	E
1	PILs TAXES - EB-2008-381	ITEM	Initial		M of F
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing
3	TAX CALCULATIONS (TAXCALC)				Variance
4	("Wires-only" business - see Tab TAXREC)				K-C
5	0				
6	Utility Name: Hydro Ottawa Limited				
7	Reporting period: 2002				
8					
9	Days in reporting period:	365	days		
10	Total days in the calendar year:	365	days		
11					
12			\$		\$
13					
133					
134	IV b) Calculation of the Deferral Account Variance caused by changes in legislation				
135					
136	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			=	16,314,135
137					
138	REVISED CORPORATE INCOME TAX RATE			x	38.62%
139					
140	REVISED REGULATORY INCOME TAX			=	6,300,519
141					
142	Less: Revised Miscellaneous Tax Credits			-	0
143					
144	Total Revised Regulatory Income Tax			=	6,300,519
145					
146	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)			-	6,300,519
147					
148	Regulatory Income Tax Variance			=	0
149					



	A	B	C	D	E
1	PILs TAXES - EB-2008-381	ITEM	Initial		M of F
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing
3	TAX CALCULATIONS (TAXCALC)				Variance
4	("Wires-only" business - see Tab TAXREC)				K-C
5	0				
6	Utility Name: Hydro Ottawa Limited				
7	Reporting period: 2002				
8					
9	Days in reporting period:	365	days		
10	Total days in the calendar year:	365	days		
11					
12			\$		\$
13					
150	Ontario Capital Tax				
151	Base			=	386,493,612
152	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	5,000,000
153	Revised deemed taxable capital			=	381,493,612
154					
155	Rate - Tab Tax Rates cell C54			x	0.3000%
156					
157	Revised Ontario Capital Tax			=	1,144,481
158	Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			-	1,144,481
159	Regulatory Ontario Capital Tax Variance			=	0
160					
161	Federal LCT				
162	Base				386,493,612
163	Less: Exemption from tab Tax Rates, Table 2, cell C40			-	10,000,000
164	Revised Federal LCT			=	376,493,612
165					
166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%
167					
168	Gross Amount				847,111
169	Less: Federal surtax			-	182,718
170	Revised Net LCT			=	664,393
171					
172	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	664,392
173	Regulatory Federal LCT Variance			=	0
174					
175	Actual Income Tax Rate used for gross-up (exclude surtax)				37.50%
176					
177	Income Tax (grossed-up)			+	0
178	LCT (grossed-up)			+	1
179	Ontario Capital Tax			+	0
180					
181	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	1
182					
183	TRUE-UP VARIANCE (from cell I130)			+	3,708
184					
185	Total Deferral Account Entry (Positive Entry = Debit)			=	3,708
186	(Deferral Account Variance + True-up Variance)				
187					
188					



	A	B	C	D	E
1	PILs TAXES - EB-2008-381	ITEM	Initial		M of F
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing
3	TAX CALCULATIONS (TAXCALC)				Variance
4	("Wires-only" business - see Tab TAXREC)				K-C
5	0				
6	Utility Name: Hydro Ottawa Limited				
7	Reporting period: 2002				
8					
9	Days in reporting period:	365	days		
10	Total days in the calendar year:	365	days		
11					
12			\$		\$
13					
189					
190	V) INTEREST PORTION OF TRUE-UP				
191	Variance Caused By Phase-in of Deemed Debt				
192					
193	Total deemed interest (REGINFO)				16,000,836
194	Interest phased-in (Cell C36)				11,095,894
195					
196	Variance due to phase-in of debt component of MARR in rates				4,904,942
197	according to the Board's decision				
198					
199	Other Interest Variances (i.e. Borrowing Levels				
200	Above Deemed Debt per Rate Handbook)				
201	Interest deducted on MoF filing (Cell K36+K41)				10,767,000
202	Total deemed interest (REGINFO CELL D61)				16,000,836
203					
204	Variance caused by excess debt				0
205					
206	Interest Adjustment for Tax Purposes (carry forward to Cell I110)				0
207					
208	Total Interest Variance				4,904,942
209					
210					
211					



	A	F	G	H
1	PILs TAXES - EB-2008-381	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)	Variance		
4	("Wires-only" business - see Tab TAXREC)	Explanation		
5	0		Version 2009.1	
6	Utility Name: Hydro Ottawa Limited			
7	Reporting period: 2002			
8			Column	
9	Days in reporting period:		Brought	
10	Total days in the calendar year:		From	
11			TAXREC	
12			\$	
13				
14	I) CORPORATE INCOME TAXES			
15				
16	Regulatory Net Income REGINFO E53		-3,592,000	
17				
18	BOOK TO TAX ADJUSTMENTS			
19	Additions:			
20	Depreciation & Amortization		23,432,000	
21	Employee Benefit Plans - Accrued, Not Paid		309,000	
22	Tax reserves - beginning of year		0	
23	Reserves from financial statements - end of year		0	
24	Regulatory Adjustments - increase in income		0	
25	Other Additions (See Tab entitled "TAXREC")			
26	"Material" Items from "TAXREC" worksheet		0	
27	Other Additions (not "Material") "TAXREC"		0	
28	"Material" Items from "TAXREC 2" worksheet		0	
29	Other Additions (not "Material") "TAXREC 2"		0	
30	Items on which true-up does not apply "TAXREC 3"		101,764	
31				
32	Deductions: Input positive numbers			
33	Capital Cost Allowance and CEC		26,917,883	
34	Employee Benefit Plans - Paid Amounts		303,000	
35	Items Capitalized for Regulatory Purposes		0	
36	Regulatory Adjustments - deduction for tax purposes in Item 5		0	
37	Interest Expense Deemed/ Incurred		10,767,000	
38	Tax reserves - end of year		0	
39	Reserves from financial statements - beginning of year		0	
40	Contributions to deferred income plans		0	
41	Contributions to pension plans		0	
42	Interest capitalized for accounting but deducted for tax		0	
43	Other Deductions (See Tab entitled "TAXREC")			
44	"Material" Items from "TAXREC" worksheet		0	
45	Other Deductions (not "Material") "TAXREC"		0	
46	Material Items from "TAXREC 2" worksheet		0	
47	Other Deductions (not "Material") "TAXREC 2"		0	
48	Items on which true-up does not apply "TAXREC 3"		0	
49				
50	TAXABLE INCOME/ (LOSS)	Before loss C/F	-17,737,119	
51				
52	BLENDED INCOME TAX RATE			
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3		38.62%	
54				
55	REGULATORY INCOME TAX	Actual		
56				
57				
58	Miscellaneous Tax Credits	Actual	0	
59				
60	Total Regulatory Income Tax	Actual	0	



	A	F	G	H
1	PILs TAXES - EB-2008-381	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)	Variance		
4	("Wires-only" business - see Tab TAXREC)	Explanation		
5	0		Version 2009.1	
6	Utility Name: Hydro Ottawa Limited			
7	Reporting period: 2002			
8			Column	
9	Days in reporting period:		Brought	
10	Total days in the calendar year:		From	
11			TAXREC	
12			\$	
13				
61				
62				
63	II) CAPITAL TAXES			
64				
65	Ontario			
66	Base		478,005,923	
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3		4,634,416	
68	Taxable Capital		473,371,507	
69				
70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3		0.3000%	
71				
72	Ontario Capital Tax	Overpaid	1,420,115	
73				
74	Federal Large Corporations Tax			
75	Base		393,708,179	
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3		10,000,000	
77	Taxable Capital		383,708,179	
78				
79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3		0.2250%	
80				
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		863,343	
82	Less: Federal Surtax 1.12% x Taxable Income		39,929	
83				
84	Net LCT		823,414	
85				



	A	F	G	H
1	PILs TAXES - EB-2008-381	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)	Variance		
4	("Wires-only" business - see Tab TAXREC)	Explanation		
5	0		Version 2009.1	
6	Utility Name: Hydro Ottawa Limited			
7	Reporting period: 2002			
8			Column	
9	Days in reporting period:		Brought	
10	Total days in the calendar year:		From	
11			TAXREC	
12			\$	
13				
86	III) INCLUSION IN RATES			
87				
88	Income Tax Rate used for gross- up (exclude surtax)			
89				
90	Income Tax (proxy tax is grossed-up)	Actual 2002	0	
91	LCT (proxy tax is grossed-up)	Actual 2002	863,343	
92	Ontario Capital Tax (no gross-up since it is deductible)	Actual 2002	1,420,115	
93				
94				
95	Total PILs for Rate Adjustment -- MUST AGREE WITH 2002	Actual 2002	2,283,458	
96	RAM DECISION			
97				
98				
99	IV) FUTURE TRUE-UPS			
100	IV a) Calculation of the True-up Variance			
101	In Additions:			
102	Employee Benefit Plans - Accrued, Not Paid			
103	Tax reserves deducted in prior year			
104	Reserves from financial statements-end of year			
105	Regulatory Adjustments			
106	Other additions "Material" Items TAXREC			
107	Other additions "Material" Items TAXREC 2			
108	In Deductions - positive numbers			
109	Employee Benefit Plans - Paid Amounts			
110	Items Capitalized for Regulatory Purposes			
111	Regulatory Adjustments			
112	Interest Adjustment for tax purposes (See Below - cell I204)			
113	Tax reserves claimed in current year			
114	Reserves from F/S beginning of year			
115	Contributions to deferred income plans			
116	Contributions to pension plans			
117	Other deductions "Material" Items TAXREC			
118	Other deductions "Material" Item TAXREC 2			
119				
120	Total TRUE-UPS before tax effect			
121				
122	Income Tax Rate (excluding surtax) from 2002 Utility's tax return	Correct rate should be?	38.62%	HH
123				
124	Income Tax Effect on True-up adjustments			
125				
126	Less: Miscellaneous Tax Credits			
127				
128	Total Income Tax on True-ups			
129				
130	Income Tax Rate used for gross-up (exclude surtax)			
131				
132	TRUE-UP VARIANCE ADJUSTMENT			



	A	F	G	H
1	PILs TAXES - EB-2008-381	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)	Variance		
4	("Wires-only" business - see Tab TAXREC)	Explanation		
5	0		Version 2009.1	
6	Utility Name: Hydro Ottawa Limited			
7	Reporting period: 2002			
8			Column	
9	Days in reporting period:		Brought	
10	Total days in the calendar year:		From	
11			TAXREC	
12			\$	
13				
133				
134	IV b) Calculation of the Deferral Account Variance caused by changes in legislation			
135				
136	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			
137				
138	REVISED CORPORATE INCOME TAX RATE			
139				
140	REVISED REGULATORY INCOME TAX			
141				
142	Less: Revised Miscellaneous Tax Credits			
143				
144	Total Revised Regulatory Income Tax			
145				
146	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)			
147				
148	Regulatory Income Tax Variance			
149				



	A	F	G	H
1	PILs TAXES - EB-2008-381	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)	Variance		
4	("Wires-only" business - see Tab TAXREC)	Explanation		
5	0		Version 2009.1	
6	Utility Name: Hydro Ottawa Limited			
7	Reporting period: 2002			
8			Column	
9	Days in reporting period:		Brought	
10	Total days in the calendar year:		From	
11			TAXREC	
12			\$	
13				
150	Ontario Capital Tax			
151	Base			
152	Less: Exemption from tab Tax Rates, Table 2, cell C39			
153	Revised deemed taxable capital			
154				
155	Rate - Tab Tax Rates cell C54			
156				
157	Revised Ontario Capital Tax			
158	Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			
159	Regulatory Ontario Capital Tax Variance			
160				
161	Federal LCT			
162	Base			
163	Less: Exemption from tab Tax Rates, Table 2, cell C40			
164	Revised Federal LCT			
165				
166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51			
167				
168	Gross Amount			
169	Less: Federal surtax			
170	Revised Net LCT			
171				
172	Less: Federal LCT reported in the initial estimate column (Cell C82)			
173	Regulatory Federal LCT Variance			
174				
175	Actual Income Tax Rate used for gross-up (exclude surtax)	Correct rate should be?	correct.	
176				
177	Income Tax (grossed-up)			
178	LCT (grossed-up)			
179	Ontario Capital Tax			
180				
181	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			
182				
183	TRUE-UP VARIANCE (from cell I130)			
184				
185	Total Deferral Account Entry (Positive Entry = Debit)	Original 3302		
186	(Deferral Account Variance + True-up Variance)			
187				
188				



	A	F	G	H
1	PILs TAXES - EB-2008-381	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)	Variance		
4	("Wires-only" business - see Tab TAXREC)	Explanation		
5	0		Version 2009.1	
6	Utility Name: Hydro Ottawa Limited			
7	Reporting period: 2002			
8			Column	
9	Days in reporting period:		Brought	
10	Total days in the calendar year:		From	
11			TAXREC	
12			\$	
13				
189				
190	V) INTEREST PORTION OF TRUE-UP			
191	Variance Caused By Phase-in of Deemed Debt			
192				
193	Total deemed interest (REGINFO)			
194	Interest phased-in (Cell C36)			
195				
196	Variance due to phase-in of debt component of MARR in rates			
197	according to the Board's decision			
198				
199	Other Interest Variances (i.e. Borrowing Levels			
200	Above Deemed Debt per Rate Handbook)			
201	Interest deducted on MoF filing (Cell K36+K41)			
202	Total deemed interest (REGINFO CELL D61)			
203				
204	Variance caused by excess debt			
205				
206	Interest Adjustment for Tax Purposes (carry forward to Cell I110)			
207				
208	Total Interest Variance			
209				
210				
211				



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
6	Section A: Identification:					
7	Utility Name: Hydro Ottawa Limited					
8	Reporting period: 2002					
9	Taxation Year's start date:					
10	Taxation Year's end date:					
11	Number of days in taxation year:		365	days		
12						
13	Please enter the Materiality Level :		800,490	< - enter materiality level		
14	(0.25% x Rate Base x CER)	Y/N	N			
15	(0.25% x Net Assets)	Y/N	Y			
16	Or other measure (please provide the basis of the amount)	Y/N	N			
17	Does the utility carry on non-wires related operation?	Y/N	N			
18	(Please complete the questionnaire in the Background questionnaire worksheet.)					
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
22	Section B: Financial statements data:					
23	<i>Input unconsolidated financial statement data submitted with Tax returns.</i>					
24	<i>The actual categories of the income statements should be used.</i>					
25	<i>If required please change the descriptions except for amortization, interest expense and provision for income tax</i>					
26						
27	<i>Please enter the non-wire operation's amount as a positive number, the program automatically treats all amounts</i>					
28	<i>in the "non-wires elimination column" as negative values in TAXREC and TAXREC2.</i>					
29						
30	Income:					
31	Energy Sales	+	498,673,000		498,673,000	
32	Distribution Revenue	+	84,190,000		84,190,000	
33	Other Income	+	4,876,000		4,876,000	
34	Miscellaneous income	+	809,000		809,000	
35		+			0	
36	Revenue should be entered above this line					
37						
38	Costs and Expenses:					
39	Cost of energy purchased	-	498,673,000		498,673,000	
40	Administration	-			0	
41	Customer billing and collecting (Inventory write-down)	-	2,450,000		2,450,000	
42	Operations and maintenance	-	48,371,000		48,371,000	
43	Amortization	-	23,432,000		23,432,000	
44	Ontario Capital Tax	-	1,250,000		1,250,000	
45	Provision for regulatory asset write-down	-	17,964,000		17,964,000	
46		-			0	
47		-			0	
48		-			0	
49						
50	Net Income Before Interest & Income Taxes EBIT	=	-3,592,000	0	-3,592,000	
51	Less: Interest expense for accounting purposes	-	10,767,000		10,767,000	
52	Provision for payments in lieu of income taxes	-	1,024,000		1,024,000	
53	Net Income (loss)	=	-15,383,000	0	-15,383,000	
54	<i>(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return.)</i>					
55						
56	Section C: Reconciliation of accounting income to taxable income					
57	From T2 Schedule 1					
58	BOOK TO TAX ADDITIONS:					
59	Provision for income tax	+	1,024,000	0	1,024,000	



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
60	Federal large corporation tax	+	0		0	
61	Depreciation & Amortization	+	23,432,000	0	23,432,000	
62	Employee benefit plans-accrued, not paid	+	309,000	0	309,000	
63	Tax reserves - beginning of year	+		0	0	
64	Reserves from financial statements- end of year	+		0	0	
65	Regulatory adjustments on which true-up may apply (see A66)	+			0	
66	Items on which true-up does not apply "TAXREC 3"		101,764	0	101,764	
67	Material addition items from TAXREC 2	+	0	0	0	
68	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69						
70	<i>Subtotal</i>		24,866,764	0	24,866,764	
71						
72	<i>Other Additions: (Please explain the nature of the additions)</i>					
73	Recapture of CCA	+			0	
74	Non-deductible meals and entertainment expense	+	0	0	0	
75	Capital items expensed	+			0	
76	DEPRECIATION DIFFERENCE	+			0	
77		+			0	
78		+			0	
79		+			0	
80	<i>Total Other Additions</i>	=	0	0	0	
81						
82	<i>Total Additions</i>	=	24,866,764	0	24,866,764	
83						
84	Recap Material Additions:					
85			0	0	0	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
92	<i>Total Other additions >materiality level</i>		0	0	0	
93	<i>Other additions (less than materiality level)</i>		0	0	0	
94	<i>Total Other Additions</i>		0	0	0	
95						



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
96	BOOK TO TAX DEDUCTIONS:					
97	Capital cost allowance	-	26,801,693		26,801,693	
98	Cumulative eligible capital deduction	-	116,190		116,190	
99	Employee benefit plans-paid amounts	-	303,000		303,000	
100	Items capitalized for regulatory purposes	-	0	0	0	
101	Regulatory adjustments :	-			0	
102	CCA	-			0	
103	other deductions	-			0	
104	Tax reserves - end of year	-	0	0	0	
105	Reserves from financial statements- beginning of year	-		0	0	
106	Contributions to deferred income plans	-			0	
107	Contributions to pension plans	-			0	
108	Items on which true-up does not apply "TAXREC 3"		0	0	0	
109	Interest capitalized for accounting deducted for tax	-	0	0	0	
110	Material deduction items from TAXREC 2	-	0	0	0	
111	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112						
113	Subtotal	=	27,220,883	0	27,220,883	
114	Other deductions (Please explain the nature of the deductions)					
115	Charitable donations - tax basis	-			0	
116	Gain on disposal of assets	-			0	
117		-			0	
118					0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121						
122	Total Deductions	=	27,220,883	0	27,220,883	
123						
124	Recap Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130	Total Other Deductions exceed materiality level		0	0	0	
131	Other Deductions less than materiality level		0	0	0	
132	Total Other Deductions		0	0	0	
133						
134	TAXABLE INCOME	=	-17,737,119	0	-17,737,119	
135	DEDUCT:					
136	Non-capital loss applied positive number	-			0	
137	Net capital loss applied positive number	-			0	
138					0	
139	NET TAXABLE INCOME	=	-17,737,119	0	-17,737,119	
140						
141	FROM ACTUAL TAX RETURNS					
142	Net Federal Income Tax (Must agree with tax return)	+			0	
143	Net Ontario Income Tax (Must agree with tax return)	+			0	
144	Subtotal	=	0	0	0	
145	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0	
146	Total Income Tax	=	0	0	0	
147						



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
148	FROM ACTUAL TAX RETURNS					
149	Net Federal Income Tax Rate (Must agree with tax return)		26.12%		26.12%	
150	Net Ontario Income Tax Rate (Must agree with tax return)		12.50%		12.50%	
151	Blended Income Tax Rate		38.62%	*****	38.62%	
152						
153	Section F: Income and Capital Taxes					
154						
155	RECAP					
156	Total Income Taxes	+	0	0	0	
157	Ontario Capital Tax	+	1,420,115		1,420,115	
158	Federal Large Corporations Tax	+	863,343		863,343	
159						
160	Total income and capital taxes	=	2,283,458	0	2,283,458	
161						



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
3	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
7	Utility Name: Hydro Ottawa Limited					
8	Reporting period: 2002					
9						
10	TAX RESERVES					
11						
12	Beginning of Year:					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(l)				0	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
17	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
19	Other - Please describe				0	
20	Accrued contingent liability				0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
24	End of Year:					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(l)				0	
27	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other - Please describe				0	
31	Other - Please describe				0	
32	Accrued contingent liability				0	
33					0	
34	Insert line above this line					
35	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
38	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42					0	
43	Environmental				0	
44	Allowance for doubtful accounts				0	
45	Inventory obsolescence				0	
46	Property taxes				0	
47	Other - Please describe				0	
48	Other - Please describe				0	
49					0	
50	Total (carry forward to the TAXREC worksheet)		0	0	0	
51						



	A	B	C	D	E	F
52	End of Year:					
53					0	
54					0	
55	Environmental				0	
56	Allowance for doubtful accounts				0	
57	Inventory obsolescence				0	
58	Property taxes				0	
59	Other - Please describe				0	
60	Other - Please describe				0	
61					0	
62	Insert line above this line					
63	Total (carry forward to the TAXREC worksheet)		0	0	0	
64						



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro Ottawa Limited					
9	Reporting period: 2002					
10	Number of days in taxation year:		365			
11	Materiality Level:		0			
12						
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
16	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+			0	
19	Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+	0	0	0	
21	Taxable capital gains	+			0	
22		+			0	
23	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+	0	0	0	
30	Gain on settlement of debt	+			0	
31	Interest paid on income debentures	+			0	
32	Recapture of SR&ED expenditures	+			0	
33	Share issue expense	+			0	
34	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41	Income or loss for tax purpose - joint ventures or partnerships	+	0	0	0	
42	Management Bonuses unpaid 180 days after year end	+	0	0	0	
43		+			0	
44		+			0	
45		+			0	
46	Total Additions	=	0	0	0	
47						



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro Ottawa Limited					
9	Reporting period: 2002					
10	Number of days in taxation year:		365			
11	Materiality Level:		0			
12						
13						
48	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51			0	0	0	
52			0	0	0	
53			0	0	0	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59			0	0	0	
60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0	0	
74			0	0	0	
75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
78	Other additions less than materiality level		0	0	0	
79	Total Additions		0	0	0	



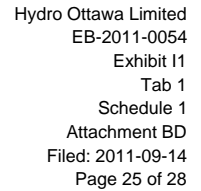
	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro Ottawa Limited					
9	Reporting period: 2002					
10	Number of days in taxation year:		365			
11	Materiality Level:		0			
12						
13						
80						
81	Deduct:					
82	Gain on disposal of assets per f/s	-			0	
83	Dividends not taxable under section 83	-			0	
84	Terminal loss from Schedule 8	-			0	
85	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
87	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
90	Contributions to a qualifying environment trust	-			0	
91	Other income from financial statements	-			0	
92		-			0	
93		-			0	
94		-			0	
95	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
96	Non-taxable load transfers	-			0	
97		-			0	
98		-			0	
99	Total Deductions	=	0	0	0	
100						
101	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
119	Total Deductions exceed materiality level		0	0	0	
120	Other deductions less than materiality level		0	0	0	
121	Total Deductions		0	0	0	
122						



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381					
3	TAX RETURN RECONCILIATION (TAXREC 3)					
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7		0	Return			
8	Utility Name: Hydro Ottawa Limited				Version 2009.1	
9						
10						
11	Reporting period: 2002					
12	Number of days in taxation year:		365			
13						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
17	Add:					
18						
19	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
21	CEC adjustments	+			0	
22	Gain on sale of non-utility eligible capital property	+			0	
23	Gain on sale of utility eligible capital property	+			0	
24	Loss from joint ventures or partnerships	+			0	
25	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
27	Loss on disposal of utility assets	+			0	
28	Loss on disposal of non-utility assets	+			0	
29	Depreciation in inventory -end of year	+			0	
30	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
32	Non-deductible meals	+	101,764		101,764	
33	Non-deductible club dues	+			0	
34	Non-deductible automobile costs	+			0	
35	Donations - amount per books				0	
36	Interest and penalties on unpaid taxes				0	
37	Management bonuses unpaid after 180 days of year end				0	
38	Imputed interest expense on Regulatory Assets				0	
39	Financing fees deducted in books	+			0	
40	Ontario capital tax adjustments	+			0	
41	Changes in Regulatory Asset balances	+			0	
42		+			0	
43	<i>Other Additions: (please explain in detail the nature of the item)</i>	+			0	
44		+			0	
45		+			0	
46		+			0	
47	Total Additions on which true-up does not apply	=	101,764	0	101,764	
48						



	A	B	C	D	E	F
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
5	<u>ITEMS ON WHICH TRUE-UP DOES NOT APPLY</u>		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7		0	Return			
8	Utility Name: Hydro Ottawa Limited				Version 2009.1	
49	Deduct:					
50						
51	CCA adjustments	-			0	
52	CEC adjustments	-			0	
53	Depreciation and amortization adjustments	-			0	
54	Gain on disposal of assets per financial statements	-			0	
55	Financing fee amorization - considered to be interest expense for PILs	-			0	
56	Imputed interest income on Regulatory Assets	-			0	
57	Donations - amount deductible for tax purposes	-			0	
58	Income from joint ventures or partnerships	-			0	
59	Interest capitalized for accounting deducted for tax	-			0	
60		-			0	
61		-			0	
62		-			0	
63		-			0	
64	Ontario capital tax adjustments to current or prior year	-			0	
65		-			0	
66	Changes in Regulatory Asset balances	-			0	
67		-			0	
68	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
69		-			0	
70		-			0	
71		-			0	
72		-			0	
73	Total Deductions on which true-up does not apply	=	0	0	0	
74						
75						





	A	B	C	D	E
1	PILs TAXES - EB-2008-381				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
3	Utility Name: Hydro Ottawa Limited			Colour Code	
4	Reporting period: 2003			Input Cell	
5				Formula in Cell	
6	Days in reporting period:	365	days		
7	Total days in the calendar year:	365	days		
8					
9	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N	Y	
13					
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
16					
17	Is the utility a non-profit corporation?		Y/N	N	
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	Y	
20	shared among the corporate group?	LCT	Y/N		
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		92%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
23					
24	Accounting Year End		Date	12-31-2003	
25					
26	MARR NO TAX CALCULATIONS				Regulatory
27	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			386,493,612	
32					
33	Common Equity Ratio (CER)			40.00%	
34					
35	1-CER			60.00%	
36					
37	Target Return On Equity			9.88%	
38					
39	Debt rate			6.90%	
40					
41	Market Adjusted Revenue Requirement			31,275,063	
42					
43	1999 return from RUD Sheet #7			2,933,916	2,933,916
44					
45	Total Incremental revenue			28,341,147	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			9,447,000	9,447,000
48	Amount allowed in 2002			9,307,000	9,307,000
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			0	0
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM				0
52	Other Board-approved changes to MARR or incremental revenue				0
53					0
54	Total Regulatory Income				21,687,916
55					
56	Equity			154,597,445	
57					
58	Return at target ROE			15,274,228	
59					
60	Debt			231,896,167	
61					
62	Deemed interest amount in 100% of MARR			16,000,836	
63					
64	Phase-in of interest - Year 1 (2001)			6,334,280	
65	((D43+D47)/D41)*D61				
66	Phase-in of interest - Year 2 (2002)			11,095,894	
67	((D43+D47+D48)/D41)*D61				
68	Phase-in of interest - Year 3 (2003) and forward			11,095,894	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
70	Phase-in of interest - 2005			16,000,836	
71					
72					



A	B	C	D	E	F	G	H
PILs TAXES - EB-2008-381	ITEM	Initial		M of F	M of F	Tax	
PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
TAX CALCULATIONS (TAXCALC)				Variance	Variance		
("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
0						Version 2009.1	
Utility Name: Hydro Ottawa Limited							
Reporting period: 2003							
Days in reporting period:	365	days				Column	
Total days in the calendar year:	365	days				Brought	
						From	
						TAXREC	
		\$		\$		\$	
II) CORPORATE INCOME TAXES							
Regulatory Net Income REGINFO E53	1	21,687,916		-3,588,630		18,099,286	
BOOK TO TAX ADJUSTMENTS							
Additions:							
Depreciation & Amortization	2	20,609,598		4,497,165		25,106,763	
Employee Benefit Plans - Accrued, Not Paid	3			314,947		314,947	
Tax reserves - beginning of year	4			0		0	
Reserves from financial statements - end of year	4			0		0	
Regulatory Adjustments - increase in income	5			0		0	
Other Additions (See Tab entitled "TAXREC")							
"Material" Items from "TAXREC" worksheet	6			0		0	
Other Additions (not "Material") "TAXREC"	6			0		0	
"Material" Items from "TAXREC 2" worksheet	6			0		0	
Other Additions (not "Material") "TAXREC 2"	6			0		0	
Items on which true-up does not apply "TAXREC 3"				211,423		211,423	
Deductions: Input positive numbers							
Capital Cost Allowance and CEC	7	14,887,485		12,100,930		26,988,415	
Employee Benefit Plans - Paid Amounts	8			302,228		302,228	
Items Capitalized for Regulatory Purposes	9	0		0		0	
Regulatory Adjustments - deduction for tax purposes in Item 5	10			0		0	
Interest Expense Deemed/ Incurred	11	11,095,894		4,925,106		16,021,000	
Tax reserves - end of year	4			0		0	
Reserves from financial statements - beginning of year	4			0		0	
Contributions to deferred income plans	3			0		0	
Contributions to pension plans	3			0		0	
Interest capitalized for accounting but deducted for tax	11			0		0	
Other Deductions (See Tab entitled "TAXREC")							
"Material" Items from "TAXREC" worksheet	12			0		0	
Other Deductions (not "Material") "TAXREC"	12			0		0	
Material Items from "TAXREC 2" worksheet	12			0		0	
Other Deductions (not "Material") "TAXREC 2"	12			0		0	
Items on which true-up does not apply "TAXREC 3"				389,806		389,806	
TAXABLE INCOME/ (LOSS)		16,314,135		-16,283,165	Before loss C/F	30,970	
BLENDED INCOME TAX RATE							
Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%		-2.0000%		36.62%	
REGULATORY INCOME TAX		6,300,519		-6,300,519	Actual	0	
Miscellaneous Tax Credits	14			0	Actual	0	
Total Regulatory Income Tax		6,300,519		-6,300,519	Actual	0	
III) CAPITAL TAXES							
Ontario							
Base	15	386,493,612		102,378,381		488,871,993	
Less: Exemption - Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000		-421,098		4,578,902	
Taxable Capital		381,493,612		101,957,283		484,293,091	
Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
Ontario Capital Tax		1,144,481		308,398		1,452,879	
Federal Large Corporations Tax							
Base	18	386,493,612		16,389,841		402,883,453	
Less: Exemption - Tax Rates - Regulatory, Table 1; Actual, Table 3	19	10,000,000		0		10,000,000	
Taxable Capital		376,493,612		16,389,841		392,883,453	
Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		0.0000%		0.2250%	
Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		847,111		36,877		883,988	
Less: Federal Surtax 1.12% x Taxable Income	21	182,718		-182,718		0	
Net LCT		664,392		219,595		883,988	



A	B	C	D	E	F	G	H
1 PILs TAXES - EB-2008-381	ITEM	Initial		M of F	M of F	Tax	
2 PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3 TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4 ("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0					Version 2009.1	
6 Utility Name: Hydro Ottawa Limited							
7 Reporting period: 2003							
8						Column	
9 Days in reporting period:	365	days				Brought	
10 Total days in the calendar year:	365	days				From	
11						TAXREC	
12		\$		\$		\$	
13							
14 III) INCLUSION IN RATES							
15							
16 Income Tax Rate used for gross-up (exclude surtax)		37.50%					
17							
18 Income Tax (proxy tax is grossed-up)	22	10,080,830		Actual 2003		0	
19 LCT (proxy tax is grossed-up)	23	1,063,028		Actual 2003		883,988	
20 Ontario Capital Tax (no gross-up since it is deductible)	24	1,144,481		Actual 2003		1,452,879	
21							
22							
23 Total PILs for Rate Adjustment -- MUST AGREE WITH 2002	25	12,288,339		Actual 2003		2,336,867	
24 RAM DECISION							
25							
26							
27 IV) FUTURE TRUE-UPS							
28 IV a) Calculation of the True-up Variance				DR/(CR)			
29 In Additions:							
30 Employee Benefit Plans - Accrued, Not Paid	3			314,947			
31 Tax reserves deducted in prior year	4			0			
32 Reserves from financial statements-end of year	4			0			
33 Regulatory Adjustments	5			0			
34 Other additions "Material" Items TAXREC	6			0			
35 Other additions "Material" Items TAXREC 2	6			0			
36 In Deductions - positive numbers							
37 Employee Benefit Plans - Paid Amounts	8			302,228			
38 Items Capitalized for Regulatory Purposes	9			0			
39 Regulatory Adjustments	10			0			
40 Interest Adjustment for tax purposes (See Below - cell I206)	11			20,164			
41 Tax reserves claimed in current year	4			0			
42 Reserves from F/S beginning of year	4			0			
43 Contributions to deferred income plans	3			0			
44 Contributions to pension plans	3			0			
45 Other deductions "Material" Items TAXREC	12			0			
46 Other deductions "Material" Item TAXREC 2	12			0			
47							
48 Total TRUE-UPS before tax effect	26		=	-7,445			
49							
50 Income Tax Rate (excluding surtax) from 2003 Utility's tax return			x	36.62%	Correct rate should be?	36.62% HH	
51							
52 Income Tax Effect on True-up adjustments			=	-2,727			
53							
54 Less: Miscellaneous Tax Credits	14			0			
55							
56 Total Income Tax on True-ups				-2,727			
57							
58 Income Tax Rate used for gross-up (exclude surtax)				35.50%			
59							
60 TRUE-UP VARIANCE ADJUSTMENT				-4,227	Original -4098		
61							



A	B	C	D	E	F	G	H
1 PILs TAXES - EB-2008-381	ITEM	Initial		M of F	M of F	Tax	
2 PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3 TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4 ("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0					Version 2009.1	
6 Utility Name: Hydro Ottawa Limited							
7 Reporting period: 2003							
8						Column	
9 Days in reporting period:	365	days				Brought	
10 Total days in the calendar year:	365	days				From	
11						TAXREC	
12		\$		\$		\$	
13							
134 IV b) Calculation of the Deferral Account Variance caused by changes in legislation							
135							
136 REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			=	16,314,135			
137			x	36.62%			
138 REVISED CORPORATE INCOME TAX RATE							
139			=	5,974,236			
140 REVISED REGULATORY INCOME TAX							
141			-	0			
142 Less: Revised Miscellaneous Tax Credits							
143			=	5,974,236			
144 Total Revised Regulatory Income Tax							
145			-	6,300,519			
146 Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)							
147			=	-326,283			
148 Regulatory Income Tax Variance							
149							
150 Ontario Capital Tax							
151 Base			=	386,493,612			
152 Less: Exemption from tab Tax Rates, Table 2, cell C39			-	5,000,000			
153 Revised deemed taxable capital			=	381,493,612			
154			x	0.3000%			
155 Rate - Tab Tax Rates cell C54							
156			=	1,144,481			
157 Revised Ontario Capital Tax							
158 Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			-	1,144,481			
159 Regulatory Ontario Capital Tax Variance			=	0			
160							
161 Federal LCT							
162 Base			=	386,493,612			
163 Less: Exemption from tab Tax Rates, Table 2, cell C40			-	10,000,000			
164 Revised Federal LCT			=	376,493,612			
165							
166 Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
167							
168 Gross Amount				847,111			
169 Less: Federal surtax			-	182,718			
170 Revised Net LCT			=	664,392			
171			-	664,392			
172 Less: Federal LCT reported in the initial estimate column (Cell C82)							
173 Regulatory Federal LCT Variance			=	0			
174							
175 Actual Income Tax Rate used for gross-up (exclude surtax)				35.50%	Correct rate should be?		
176							



A	B	C	D	E	F	G	H
1 PILs TAXES - EB-2008-381	ITEM	Initial		M of F	M of F	Tax	
2 PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3 TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4 ("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0					Version 2009.1	
6 Utility Name: Hydro Ottawa Limited							
7 Reporting period: 2003							
8						Column	
9 Days in reporting period:	365	days				Brought	
10 Total days in the calendar year:	365	days				From	
11						TAXREC	
12		\$		\$		\$	
13							
177 Income Tax (grossed-up)			+	-505,865			
178 LCT (grossed-up)			+	0			
179 Ontario Capital Tax			+	0			
180							
181 DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	-505,865			
182							
183 TRUE-UP VARIANCE (from cell I132)			+	-4,227			
184							
185 Total Deferral Account Entry (Positive Entry = Debit)			=	-510,092	-4097.880345	original	
186 (Deferral Account Variance + True-up Variance)							
187							
188							
189							
190 V) INTEREST PORTION OF TRUE-UP							
191 Variance Caused By Phase-in of Deemed Debt							
192							
193 Total deemed interest (REGINFO)				16,000,836			
194 Interest phased-in (Cell C36)				11,095,894			
195							
196 Variance due to phase-in of debt component of MARR in rates				4,904,942			
197 according to the Board's decision							
198							
199 Other Interest Variances (i.e. Borrowing Levels							
200 Above Deemed Debt per Rate Handbook)							
201 Interest deducted on MoF filing (Cell K36+K41)				16,021,000			
202 Total deemed interest (REGINFO CELL D61)				16,000,836			
203							
204 Variance caused by excess debt				20,164			
205							
206 Interest Adjustment for Tax Purposes (carry forward to Cell I112)				20,164			
207							
208 Total Interest Variance				4,884,777			
209							
210							
211							



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
6	Section A: Identification:					
7	Utility Name: Hydro Ottawa Limited					
8	Reporting period: 2003					
9	Taxation Year's start date:		2003-01-01			
10	Taxation Year's end date:		12/31/03			
11	Number of days in taxation year:		365 days			
12						
13	Please enter the Materiality Level :		0	< - enter materiality level		
14	(0.25% x Rate Base x CER)	Y/N	Y			
15	(0.25% x Net Assets)	Y/N	N			
16	Or other measure (please provide the basis of the amount)	Y/N	N			
17	Does the utility carry on non-wires related operation?	Y/N	N			
18	(Please complete the questionnaire in the Background questionnaire worksheet.)					
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
22	Section B: Financial statements data:					
23	<i>Input unconsolidated financial statement data submitted with Tax returns.</i>					
24	<i>The actual categories of the income statements should be used.</i>					
25	<i>If required please change the descriptions except for amortization, interest expense and provision for income tax</i>					
26						
27	<i>Please enter the non-wire operation's amount as a positive number, the program automatically treats all amounts</i>					
28	<i>in the "non-wires elimination column" as negative values in TAXREC and TAXREC2.</i>					
29						
30	Income:					
31	Energy Sales	+	494,365,000		494,365,000	
32	Distribution Revenue	+	89,680,000		89,680,000	
33	Other Income	+	4,055,000		4,055,000	
34	Miscellaneous income	+			0	
35		+			0	
36	Revenue should be entered above this line					
37						
38	Costs and Expenses:					
39	Cost of energy purchased	-	494,365,000		494,365,000	
40	Administration	-			0	
41	Customer billing and collecting (Inventory write-down)	-	-165,000		-165,000	
42	Operations and maintenance	-	49,187,951		49,187,951	
43	Amortization	-	25,106,763		25,106,763	
44	Ontario Capital Tax	-	1,506,000		1,506,000	
45	Reg Asset movement	-	0		0	
46		-			0	
47		-			0	
48		-			0	
49						
50	Net Income Before Interest & Income Taxes EBIT	=	18,099,286	0	18,099,286	
51	Less: Interest expense for accounting purposes	-	16,021,000		16,021,000	
52	Provision for payments in lieu of income taxes	-	863,352		863,352	
53	Net Income (loss)	=	1,214,934	0	1,214,934	
54	(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return.)					
55						
56	Section C: Reconciliation of accounting income to taxable income					
57	From T2 Schedule 1					
58	BOOK TO TAX ADDITIONS:					
59	Provision for income tax	+	863,352	0	863,352	
60	Federal large corporation tax	+	0		0	
61	Depreciation & Amortization	+	25,106,763	0	25,106,763	
62	Employee benefit plans-accrued, not paid	+	314,947	0	314,947	
63	Tax reserves - beginning of year	+	0	0	0	
64	Reserves from financial statements- end of year	+		0	0	
65	Regulatory adjustments on which true-up may apply (see A66)	+			0	
66	Items on which true-up does not apply "TAXREC 3"		211,423	0	211,423	



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
67	Material addition items from TAXREC 2	+	0	0	0	
68	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69						
70	<i>Subtotal</i>		26,496,485	0	26,496,485	
71						
72	<i>Other Additions: (Please explain the nature of the additions)</i>					
73	Recapture of CCA	+			0	
74	Non-deductible meals and entertainment expense	+	0		0	
75	Capital items expensed	+			0	
76		+	0		0	
77		+			0	
78		+			0	
79		+			0	
80	<i>Total Other Additions</i>	=	0	0	0	
81						
82	<i>Total Additions</i>	=	26,496,485	0	26,496,485	
83						
84	Recap Material Additions:					
85			0	0	0	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
92	<i>Total Other additions >materiality level</i>		0	0	0	
93	Other additions (less than materiality level)		0	0	0	
94	<i>Total Other Additions</i>		0	0	0	
95						



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
96	BOOK TO TAX DEDUCTIONS:					
97	Capital cost allowance	-	26,880,359		26,880,359	
98	Cumulative eligible capital deduction	-	108,056		108,056	
99	Employee benefit plans-paid amounts	-	302,228		302,228	
100	Items capitalized for regulatory purposes	-	0	0	0	
101	Regulatory adjustments :	-			0	
102	CCA	-			0	
103	other deductions	-			0	
104	Tax reserves - end of year	-	0	0	0	
105	Reserves from financial statements- beginning of year	-		0	0	
106	Contributions to deferred income plans	-			0	
107	Contributions to pension plans	-			0	
108	Items on which true-up does not apply "TAXREC 3"		389,806	0	389,806	
109	Interest capitalized for accounting deducted for tax	-	0		0	
110	Material deduction items from TAXREC 2	-	0	0	0	
111	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112						
113	Subtotal	=	27,680,449	0	27,680,449	
114	Other deductions (Please explain the nature of the deductions)					
115	Charitable donations - tax basis	-	0		0	
116	Gain on disposal of assets	-			0	
117		-			0	
118		-			0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121						
122	Total Deductions	=	27,680,449	0	27,680,449	
123						
124	Recap Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130	Total Other Deductions exceed materiality level		0	0	0	
131	Other Deductions less than materiality level		0	0	0	
132	Total Other Deductions		0	0	0	
133						
134	TAXABLE INCOME	=	30,970	0	30,970	
135	DEDUCT:					
136	Non-capital loss applied positive number	-	30,970		30,970	
137	Net capital loss applied positive number	-			0	
138					0	
139	NET TAXABLE INCOME	=	0	0	0	
140						
141	FROM ACTUAL TAX RETURNS					
142	Net Federal Income Tax (Must agree with tax return)	+			0	
143	Net Ontario Income Tax (Must agree with tax return)	+			0	
144	Subtotal	=	0	0	0	
145	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0	
146	Total Income Tax	=	0	0	0	
147						
148	FROM ACTUAL TAX RETURNS					
149	Net Federal Income Tax Rate (Must agree with tax return)		24.12%		24.12%	
150	Net Ontario Income Tax Rate (Must agree with tax return)		12.50%		12.50%	
151	Blended Income Tax Rate		36.62%		36.62%	
152						
153	Section F: Income and Capital Taxes					
154						
155	RECAP					
156	Total Income Taxes	+	0	0	0	
157	Ontario Capital Tax	+	1,452,879		1,452,879	



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0		Return			
5					Version 2009.1	
158	Federal Large Corporations Tax	+	883,988		883,988	
159						
160	Total income and capital taxes	=	2,336,867	0	2,336,867	
161						



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
3	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
7	Utility Name: Hydro Ottawa Limited					
8	Reporting period: 2003					
9						
10	TAX RESERVES					
11						
12	Beginning of Year:					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(l)				0	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
17	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
19	Other - Please describe				0	
20	Accrued contingent liability				0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
24	End of Year:					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(l)				0	
27	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other - Please describe				0	
31	Other - Please describe				0	
32	Accrued contingent liability				0	
33					0	
34	Insert line above this line					
35	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
38	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42					0	
43	Environmental				0	
44	Allowance for doubtful accounts				0	
45	Inventory obsolescence				0	
46	Property taxes				0	
47	Other - Please describe				0	
48	Other - Please describe				0	
49					0	
50	Total (carry forward to the TAXREC worksheet)		0	0	0	
51						
52	End of Year:					
53					0	
54					0	
55	Environmental				0	
56	Allowance for doubtful accounts				0	
57	Inventory obsolescence				0	
58	Property taxes				0	
59	Other - Please describe				0	
60	Other - Please describe				0	
61					0	
62	Insert line above this line					
63	Total (carry forward to the TAXREC worksheet)		0	0	0	
64						



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro Ottawa Limited					
9	Reporting period: 2003					
10	Number of days in taxation year:		365			
11	Materiality Level:		0			
12						
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
16	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+			0	
19	Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+	0		0	
21	Taxable capital gains	+	0		0	
22		+			0	
23	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+	0		0	
30	Gain on settlement of debt	+			0	
31	Interest paid on income debentures	+			0	
32	Recapture of SR&ED expenditures	+			0	
33	Share issue expense	+			0	
34	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+	0		0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41	Income or loss for tax purpose - joint ventures or partnerships	+	0		0	
42		+			0	
43		+			0	
44		+			0	
45		+				
46	Total Additions	=	0	0	0	
47						
48	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51			0	0	0	
52			0	0	0	
53			0	0	0	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59			0	0	0	
60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro Ottawa Limited					
9	Reporting period: 2003					
10	Number of days in taxation year:		365			
11	Materiality Level:		0			
12						
13						
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0	0	
74			0	0	0	
75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
78	Other additions less than materiality level		0	0	0	
79	Total Additions		0	0	0	



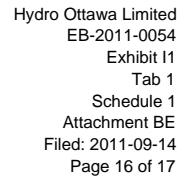
	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro Ottawa Limited					
9	Reporting period: 2003					
10	Number of days in taxation year:		365			
11	Materiality Level:		0			
12						
13						
80						
81	Deduct:					
82	Gain on disposal of assets per f/s	-	0		0	
83	Dividends not taxable under section 83	-			0	
84	Terminal loss from Schedule 8	-			0	
85	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
87	Bad debts	-	0		0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
90	Contributions to a qualifying environment trust	-			0	
91	Other income from financial statements	-			0	
92		-				
93		-			0	
94		-			0	
95	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
96	Non-taxable load transfers	-	0		0	
97		-			0	
98		-			0	
99	Total Deductions	=	0	0	0	
100						
101	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
119	Total Deductions exceed materiality level		0	0	0	
120	Other deductions less than materiality level		0	0	0	
121	Total Deductions		0	0	0	
122						



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381					
3	TAX RETURN RECONCILIATION (TAXREC 3)					
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7		0	Return			
8	Utility Name: Hydro Ottawa Limited				Version 2009.1	
9						
10						
11	Reporting period: 2003					
12	Number of days in taxation year:		365			
13						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
17	Add:					
18						
19	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
21	CEC adjustments	+			0	
22	Gain on sale of non-utility eligible capital property	+			0	
23	Gain on sale of utility eligible capital property	+			0	
24	Taxable capital gains	+	159,216		159,216	
25	Loss from joint ventures or partnerships	+			0	
26	Deemed dividend income	+			0	
27	Loss in equity of subsidiaries and affiliates	+			0	
28	Loss on disposal of utility assets	+			0	
29	Loss on disposal of non-utility assets	+			0	
30	Depreciation in inventory -end of year	+			0	
31	Depreciation and amortization adjustments	+			0	
32	Dividends credited to investment account	+			0	
33	Non-deductible meals	+	32,706		32,706	
34	Non-deductible club dues	+			0	
35	Non-deductible automobile costs	+			0	
36	Donations - amount per books	+			0	
37	Interest and penalties on unpaid taxes	+	19,501		19,501	
38	Management bonuses unpaid after 180 days of year end	+			0	
39	Imputed interest expense on Regulatory Assets	+			0	
40	Financing fees deducted in books	+			0	
41	Ontario capital tax adjustments	+			0	
42	Changes in Regulatory Asset balances	+	0		0	
43		+			0	
44	<i>Other Additions: (please explain in detail the nature of the item)</i>	+			0	
45	Bad debts - pre-October 1, 2001 Denied	+	0		0	
46		+			0	
47		+				
48	Total Additions on which true-up does not apply	=	211,423	0	211,423	
49						
50	Deduct:					
51						
52	CCA adjustments	-			0	
53	CEC adjustments	-			0	
54	Depreciation and amortization adjustments	-			0	
55	Gain on disposal of assets per financial statements	-	389,806		389,806	
56	Financing fee amortization - considered to be interest expense for PILs	-			0	
57	Imputed interest income on Regulatory Assets	-			0	
58	Donations - amount deductible for tax purposes	-			0	
59	Income from joint ventures or partnerships	-			0	
60	Interest capitalized for accounting deducted for tax	-			0	
61		-			0	
62		-			0	
63		-			0	
64		-			0	
65	Ontario capital tax adjustments to current or prior year	-			0	
66		-			0	
67	Changes in Regulatory Asset balances	-			0	



	A	B	C	D	E	F
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return			
8	Utility Name: Hydro Ottawa Limited				Version 2009.1	
68		-			0	
69	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
70		-			0	
71		-			0	
72		-			0	
73		-			0	
74	Total Deductions on which true-up does not apply	=	389,806	0	389,806	
75						
76						



	A	B	C	D	E	F	G	H	I	J
43	Table 3									
44	Input Information from Utility's Actual 2003 Tax Returns									
45	Income Range		0		200,001					
46			to		to					
47		Year	200,000		700,000	>700,000				
48	Income Tax Rate									
49	Current year	2003								
50	Federal (Includes surtax)		13.12%		0.00%	24.12%				
51	Ontario		6.00%		0.00%	12.50%				
52	Blended rate		19.12%		0.00%	36.62%				
53										
54	Capital Tax Rate		0.300%							
55	LCT rate		0.225%							
56	Surtax		1.12%							
57	Ontario Capital Tax Exemption *	MAX \$5MM	4,686,438							
58	Federal Large Corporations Tax Exemption *	MAX \$10MM	10,000,000							
59	* Include copies of the actual tax return allocation calculations in your submission: Ontario CT23 page 11; federal T2 Schedule 36									
60										
61										



	A	B	C	D	E
1	PILs TAXES - EB-2008-381				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
3	Utility Name:Hydro Ottawa Limited			Colour Code	
4	Reporting period: 2004			Input Cell	
5				Formula in Cell	
6	Days in reporting period:	366	days		
7	Total days in the calendar year:	366	days		
8					
9	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N	N	
13					
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
16					
17	Is the utility a non-profit corporation?		Y/N	N	
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	N	
20	shared among the corporate group?	LCT	Y/N	N	
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		100%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
23					
24	Accounting Year End		Date	12-31-2004	
25					
26	MARR NO TAX CALCULATIONS				Regulatory
27	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			386,493,612	
32					
33	Common Equity Ratio (CER)			40.00%	
34					
35	1-CER			60.00%	
36					
37	Target Return On Equity			9.88%	
38					
39	Debt rate			6.90%	
40					
41	Market Adjusted Revenue Requirement			31,275,063	
42					
43	1999 return from RUD Sheet #7			2,933,916	2,933,916
44					
45	Total Incremental revenue			28,341,147	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			9,447,000	9,447,000
48	Amount allowed in 2002			9,307,000	9,307,000
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			0	0
50	unless authorized by the Minister and the Board)			0	0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM				0
52	Other Board-approved changes to MARR or incremental revenue				0
53					0
54	Total Regulatory Income				21,687,916
55					
56	Equity			154,597,445	
57					
58	Return at target ROE			15,274,228	
59					
60	Debt			231,896,167	
61					
62	Deemed interest amount in 100% of MARR			16,000,836	
63					
64	Phase-in of interest - Year 1 (2001)			6,334,280	
65	((D43+D47)/D41)*D61				
66	Phase-in of interest - Year 2 (2002)			11,095,894	
67	((D43+D47+D48)/D41)*D61				
68	Phase-in of interest - Year 3 (2003) and forward			11,095,894	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
70	Phase-in of interest - 2005			16,000,836	
71					
72					



A	B	C	D	E	F	G	H
1 PILs TAXES - EB-2008-381	ITEM	Initial		M of F	M of F	Tax	
2 PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3 TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4 ("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0					Version 2009.1	
6 Utility Name: Hydro Ottawa Limited							
7 Reporting period: 2004							
8						Column	
9 Days in reporting period:	366	days				Brought	
10 Total days in the calendar year:	366	days				From	
11						TAXREC	
12		\$		\$		\$	
13							
14 II) CORPORATE INCOME TAXES							
15							
16 Regulatory Net Income REGINFO E53	1	21,687,916		10,604,653		32,292,569	
17							
18 BOOK TO TAX ADJUSTMENTS							
19 Additions:							
20 Depreciation & Amortization	2	20,609,598		5,280,539		25,890,137	
21 Employee Benefit Plans - Accrued, Not Paid	3			448,695		448,695	
22 Tax reserves - beginning of year	4			0		0	
23 Reserves from financial statements - end of year	4			15,757,000		15,757,000	
24 Regulatory Adjustments - increase in income	5			0		0	
25 Other Additions (See Tab entitled "TAXREC")							
26 "Material" Items from "TAXREC" worksheet	6			0		0	
27 Other Additions (not "Material") "TAXREC"	6			0		0	
28 "Material" Items from "TAXREC 2" worksheet	6			193,974		193,974	
29 Other Additions (not "Material") "TAXREC 2"	6			0		0	
30 Items on which true-up does not apply "TAXREC 3"				4,154,356		4,154,356	
31							
32 Deductions: Input positive numbers							
33 Capital Cost Allowance and CEC	7	14,887,485		16,211,869		33,099,354	
34 Employee Benefit Plans - Paid Amounts	8			334,249		334,249	
35 Items Capitalized for Regulatory Purposes	9	0		0		0	
36 Regulatory Adjustments - deduction for tax purposes in item 5	10			0		0	
37 Interest Expense Deemed/ Incurred	11	11,095,894		3,819,699		14,915,593	
38 Tax reserves - end of year	4			0		0	
39 Reserves from financial statements - beginning of year	4			15,757,000		15,757,000	
40 Contributions to deferred income plans	3			0		0	
41 Contributions to pension plans	3			0		0	
42 Interest capitalized for accounting but deducted for tax	11			1,225,347		1,225,347	
43 Other Deductions (See Tab entitled "TAXREC")							
44 "Material" Items from "TAXREC" worksheet	12			0		0	
45 Other Deductions (not "Material") "TAXREC"	12			0		0	
46 Material Items from "TAXREC 2" worksheet	12			95,233		95,233	
47 Other Deductions (not "Material") "TAXREC 2"	12			0		0	
48 Items on which true-up does not apply "TAXREC 3"				0		0	
49							
50 TAXABLE INCOME/ (LOSS)		16,314,135		-3,004,180	Before loss C/F	13,309,955	
51							
52 BLENDED INCOME TAX RATE							
53 Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%		-2.5000%		36.12%	
54							
55 REGULATORY INCOME TAX		6,300,519		-6,300,519	Actual	0	
56							
57							
58 Miscellaneous Tax Credits	14			0	Actual	0	
59							
60 Total Regulatory Income Tax		6,300,519		-6,300,519	Actual	0	
61							
62							
63 III) CAPITAL TAXES							
64							
65 Ontario							
66 Base	15	386,493,612		123,720,290		510,213,902	
67 Less: Exemption - Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000		0		5,000,000	
68 Taxable Capital		381,493,612		123,720,290		505,213,902	
69							
70 Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
71							
72 Ontario Capital Tax		1,144,481		371,161		1,515,642	
73							
74 Federal Large Corporations Tax							
75 Base	18	386,493,612		44,005,993		430,499,605	
76 Less: Exemption - Tax Rates - Regulatory, Table 1; Actual, Table 3	19	10,000,000		40,000,000		50,000,000	
77 Taxable Capital		376,493,612		84,005,993		380,499,605	
78							
79 Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		-0.0250%		0.2000%	
80							
81 Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		847,111		-86,111		760,999	
82 Less: Federal Surtax 1.12% x Taxable Income	21	182,718		-182,718		0	
83							
84 Net LCT		664,392		96,607		760,999	
85							



A	B	C	D	E	F	G	H
1 PILs TAXES - EB-2008-381	ITEM	Initial		M of F	M of F	Tax	
2 PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3 TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4 ("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0					Version 2009.1	
6 Utility Name: Hydro Ottawa Limited							
7 Reporting period: 2004							
8						Column	
9 Days in reporting period:	366	days				Brought	
10 Total days in the calendar year:	366	days				From	
11						TAXREC	
12		\$		\$		\$	
13							
14 III) INCLUSION IN RATES							
15							
16 Income Tax Rate used for gross-up (exclude surtax)		37.50%					
17							
18 Income Tax (proxy tax is grossed-up)	22	10,080,830		Actual 2004		0	
19 LCT (proxy tax is grossed-up)	23	1,063,028		Actual 2004		760,999	
20 Ontario Capital Tax (no gross-up since it is deductible)	24	1,144,481		Actual 2004		1,515,642	
21							
22 Total PILs for Rate Adjustment -- MUST AGREE WITH 2002	25	12,288,339		Actual 2004		2,276,641	
23 RAM DECISION							
24							
25 IV) FUTURE TRUE-UPS							
26 IV a) Calculation of the True-up Variance				DR/(CR)			
27 In Additions:							
28 Employee Benefit Plans - Accrued, Not Paid	3			448,695			
29 Tax reserves deducted in prior year	4			0			
30 Reserves from financial statements-end of year	4			15,757,000			
31 Regulatory Adjustments	5			0			
32 Other additions "Material" Items TAXREC	6			0			
33 Other additions "Material" Items TAXREC 2	6			193,974			
34 In Deductions - positive numbers							
35 Employee Benefit Plans - Paid Amounts	8			334,249			
36 Items Capitalized for Regulatory Purposes	9			0			
37 Regulatory Adjustments	10			0			
38 Interest Adjustment for tax purposes (See Below - cell I206)	11			140,104			
39 Tax reserves claimed in current year	4			0			
40 Reserves from F/S beginning of year	4			15,757,000			
41 Contributions to deferred income plans	3			0			
42 Contributions to pension plans	3			0			
43 Other deductions "Material" Items TAXREC	12			0			
44 Other deductions "Material" Item TAXREC 2	12			95,233			
45							
46 Total TRUE-UPS before tax effect	26			73,083			
47							
48 Income Tax Rate (excluding surtax) from 2004 Utility's tax return		35.00% x		36.12%	Correct rate should be?	should be 35%	
49							
50 Income Tax Effect on True-up adjustments				26,397			
51							
52 Less: Miscellaneous Tax Credits	14			0			
53							
54 Total Income Tax on True-ups				26,397			
55							
56 Income Tax Rate used for gross-up (exclude surtax)				35.00%			
57							
58 TRUE-UP VARIANCE ADJUSTMENT				40,611	Original -13816		
59							
60 IV b) Calculation of the Deferral Account Variance caused by							
61 changes in legislation							
62							
63 REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial							
64 estimate column)				16,314,135			
65							
66 REVISED CORPORATE INCOME TAX RATE			x	36.12%			
67							
68 REVISED REGULATORY INCOME TAX				5,892,666			
69							
70 Less: Revised Miscellaneous Tax Credits			-	0			
71							
72 Total Revised Regulatory Income Tax				5,892,666			
73							
74 Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell							
75 C58)			-	6,300,519			
76							
77 Regulatory Income Tax Variance				-407,853			
78							



A	B	C	D	E	F	G	H
1 PILs TAXES - EB-2008-381	ITEM	Initial		M of F	M of F	Tax	
2 PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3 TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4 ("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0					Version 2009.1	
6 Utility Name: Hydro Ottawa Limited							
7 Reporting period: 2004							
8						Column	
9 Days in reporting period:	366	days				Brought	
10 Total days in the calendar year:	366	days				From	
11						TAXREC	
12		\$		\$		\$	
13							
150 Ontario Capital Tax							
151 Base			=	386,493,612			
152 Less: Exemption from tab Tax Rates, Table 2, cell C39			-	5,000,000			
153 Revised deemed taxable capital			=	381,493,612			
154							
155 Rate - Tab Tax Rates cell C54			x	0.3000%			
156							
157 Revised Ontario Capital Tax			=	1,144,481			
158 Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			-	1,144,481			
159 Regulatory Ontario Capital Tax Variance			=	0			
160							
161 Federal LCT							
162 Base			=	386,493,612			
163 Less: Exemption from tab Tax Rates, Table 2, cell C40			-	50,000,000			
164 Revised Federal LCT			=	336,493,612			
165							
166 Rate (as a result of legislative changes) tab 'Tax Rates' cell C51			=	0.2000%			
167							
168 Gross Amount			=	672,987			
169 Less: Federal surtax			-	182,718			
170 Revised Net LCT			=	490,269			
171							
172 Less: Federal LCT reported in the initial estimate column (Cell C82)			-	664,392			
173 Regulatory Federal LCT Variance			=	-174,123			
174							
175 Actual Income Tax Rate used for gross-up (exclude surtax)			=	35.00%	Correct rate should be?	should be 35%	
176							
177 Income Tax (grossed-up)			+	-627,467			
178 LCT (grossed-up)			+	-267,882			
179 Ontario Capital Tax			+	0			
180							
181 DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	-895,349	Original -895349		
182							
183 TRUE-UP VARIANCE (from cell I132)			+	40,611	Original -13816		
184							
185 Total Deferral Account Entry (Positive Entry = Debit)			=	-854,737	Original -909165		
186 (Deferral Account Variance + True-up Variance)							
187							
188							
189							
190 V) INTEREST PORTION OF TRUE-UP							
191 Variance Caused By Phase-in of Deemed Debt							
192							
193 Total deemed interest (REGINFO)			=	16,000,836			
194 Interest phased-in (Cell C37)			=	11,095,894			
195							
196 Variance due to phase-in of debt component of MARR in rates			=	4,904,942			
197 according to the Board's decision							
198							
199 Other Interest Variances (i.e. Borrowing Levels							
200 Above Deemed Debt per Rate Handbook)							
201 Interest deducted on MoF filing (Cell K36+K41)			=	16,140,940			
202 Total deemed interest (REGINFO CELL D61)			=	16,000,836			
203							
204 Variance caused by excess debt			=	140,104			
205							
206 Interest Adjustment for Tax Purposes (carry forward to Cell I112)			=	140,104			
207							
208 Total Interest Variance			=	4,764,837			
209							
210							
211							



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
6	Section A: Identification:					
7	Utility Name: Hydro Ottawa Limited					
8	Reporting period: 2004					
9	Taxation Year's start date:					
10	Taxation Year's end date:					
11	Number of days in taxation year:		366	days		
12						
13	Please enter the Materiality Level :		0	< - enter materiality level		
14	(0.25% x Rate Base x CER)	Y/N				
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount)	Y/N				
17	Does the utility carry on non-wires related operation?	Y/N				
18	(Please complete the questionnaire in the Background questionnaire worksheet.)					
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
22	Section B: Financial statements data:					
23	<i>Input unconsolidated financial statement data submitted with Tax returns.</i>					
24	<i>The actual categories of the income statements should be used.</i>					
25	<i>If required please change the descriptions except for amortization, interest expense and provision for income tax</i>					
26						
27	<i>Please enter the non-wire operation's amount as a positive number, the program automatically treats all amounts</i>					
28	<i>in the "non-wires elimination column" as negative values in TAXREC and TAXREC2.</i>					
29						
30	Income:					
31	Energy Sales	+	507,837,540		507,837,540	
32	Distribution Revenue	+	85,688,769		85,688,769	
33	Other Income	+	11,686,626	0	11,686,626	
34	Miscellaneous income	+			0	
35		+			0	
36	Revenue should be entered above this line					
37						
38	Costs and Expenses:					
39	Cost of energy purchased	-	507,837,540		507,837,540	
40	Administration	-		0	0	
41	Customer billing and collecting	-			0	
42	Operations and maintenance	-			0	
43	Amortization	-	25,890,137	0	25,890,137	
44	Ontario Capital Tax	-	1,550,303		1,550,303	
45	Recovery of regulatory assets - expense	-	0		0	
46	OM &A	-	37,642,386		37,642,386	
47		-			0	
48		-			0	
49						
50	Net Income Before Interest & Income Taxes EBIT	=	32,292,569	0	32,292,569	
51	Less: Interest expense for accounting purposes	-	14,915,593		14,915,593	
52	Provision for payments in lieu of income taxes	-	761,192		761,192	
53	Net Income (loss)	=	16,615,784	0	16,615,784	
54	(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return.)					
55						
56	Section C: Reconciliation of accounting income to taxable income					
57	From T2 Schedule 1					
58	BOOK TO TAX ADDITIONS:					
59	Provision for income tax	+	761,192	0	761,192	
60	Federal large corporation tax	+	0		0	
61	Depreciation & Amortization	+	25,890,137	0	25,890,137	
62	Employee benefit plans-accrued, not paid	+	448,695	0	448,695	
63	Tax reserves - beginning of year	+	0	0	0	
64	Reserves from financial statements- end of year	+	15,757,000	0	15,757,000	
65	Regulatory adjustments on which true-up may apply (see A66)	+	0	0	0	
66	Items on which true-up does not apply "TAXREC 3"		4,154,356	0	4,154,356	
67	Material addition items from TAXREC 2	+	193,974	0	193,974	



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
68	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69						
70	<i>Subtotal</i>		47,205,354	0	47,205,354	
71						
72	<i>Other Additions: (Please explain the nature of the additions)</i>					
73	Recapture of CCA	+			0	
74	Non-deductible meals and entertainment expense	+	0	0	0	
75	Capital items expensed	+			0	
76		+	0		0	
77		+			0	
78		+			0	
79		+			0	
80	<i>Total Other Additions</i>	=	0	0	0	
81						
82	<i>Total Additions</i>	=	47,205,354	0	47,205,354	
83						
84	Recap Material Additions:					
85			0	0	0	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
92	<i>Total Other additions >materiality level</i>		0	0	0	
93	<i>Other additions (less than materiality level)</i>		0	0	0	
94	<i>Total Other Additions</i>		0	0	0	
95						



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
96	BOOK TO TAX DEDUCTIONS:					
97	Capital cost allowance	-	32,993,222		32,993,222	
98	Cumulative eligible capital deduction	-	106,132		106,132	
99	Employee benefit plans-paid amounts	-	334,249		334,249	
100	Items capitalized for regulatory purposes	-			0	
101	<i>Regulatory adjustments :</i>	-			0	
102	CCA	-			0	
103	other deductions	-	0	0	0	
104	Tax reserves - end of year	-	0	0	0	
105	Reserves from financial statements- beginning of year	-	15,757,000	0	15,757,000	
106	Contributions to deferred income plans	-			0	
107	Contributions to pension plans	-			0	
108	Items on which true-up does not apply "TAXREC 3"		0	0	0	
109	Interest capitalized for accounting deducted for tax	-	1,225,347	0	1,225,347	
110	Material deduction items from TAXREC 2	-	95,233	0	95,233	
111	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112						
113	Subtotal	=	50,511,183	0	50,511,183	
114	<i>Other deductions (Please explain the nature of the deductions)</i>					
115	Charitable donations - tax basis	-	0	0	0	
116	Gain on disposal of assets	-			0	
117		-			0	
118		-			0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121						
122	Total Deductions	=	50,511,183	0	50,511,183	
123						
124	Recap Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130	Total Other Deductions exceed materiality level		0	0	0	
131	Other Deductions less than materiality level		0	0	0	
132	Total Other Deductions		0	0	0	
133						
134	TAXABLE INCOME	=	13,309,955	0	13,309,955	
135	DEDUCT:					
136	Non-capital loss applied positive number	-	13,309,956		13,309,956	
137	Net capital loss applied positive number	-			0	
138					0	
139	NET TAXABLE INCOME	=	-1	0	-1	
140						
141	FROM ACTUAL TAX RETURNS					
142	Net Federal Income Tax (Must agree with tax return)	+	0	0	0	
143	Net Ontario Income Tax (Must agree with tax return)	+	0	0	0	
144	Subtotal	=	0	0	0	
145	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0	
146	Total Income Tax	=	0	0	0	
147						
148	FROM ACTUAL TAX RETURNS					
149	Net Federal Income Tax Rate (Must agree with tax return)		22.12%		22.12%	
150	Net Ontario Income Tax Rate (Must agree with tax return)		14.00%		14.00%	
151	Blended Income Tax Rate		36.12%		36.12%	
152						
153	Section F: Income and Capital Taxes					
154						
155	RECAP					
156	Total Income Taxes	+	0	0	0	
157	Ontario Capital Tax	+	1,515,642		1,515,642	
158	Federal Large Corporations Tax	+	760,999		760,999	



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
159						
160	Total income and capital taxes	=	2,276,641	0	2,276,641	
161						



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
2	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
3	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
7	Utility Name:Hydro Ottawa Limited					
8	Reporting period: 2004					
9						
10	TAX RESERVES					
11						
12	Beginning of Year:					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(l)				0	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
17	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
19	Other - Please describe				0	
20					0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
24	End of Year:					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(l)				0	
27	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other - Please describe				0	
31	Other - Please describe				0	
32					0	
33					0	
34	Insert line above this line					
35	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
38	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42					0	
43	Environmental				0	
44	Allowance for doubtful accounts				0	
45	Inventory obsolescence				0	
46	Property taxes				0	
47	Other - unbilled revenue		15,757,000		15,757,000	
48	Other - Please describe				0	
49					0	
50	Total (carry forward to the TAXREC worksheet)		15,757,000	0	15,757,000	
51						
52	End of Year:					
53					0	
54					0	
55	Environmental				0	
56	Allowance for doubtful accounts				0	
57	Inventory obsolescence				0	
58	Property taxes				0	
59	Other - Unbilled Revenue		15,757,000		15,757,000	
60	Other - Please describe				0	
61					0	
62	Insert line above this line					
63	Total (carry forward to the TAXREC worksheet)		15,757,000	0	15,757,000	
64						



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name:Hydro Ottawa Limited					
9	Reporting period: 2004					
10	Number of days in taxation year:		366			
11	Materiality Level:		0			
12						
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
16	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+			0	
19	Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+	0		0	
21	Taxable capital gains	+	33,719		33,719	
22		+			0	
23	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+	0		0	
30	Gain on settlement of debt	+			0	
31	Interest paid on income debentures	+			0	
32	Recapture of SR&ED expenditures	+			0	
33	Share issue expense	+			0	
34	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+	0		0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41	Income or loss for tax purposes - joint ventures or partnerships	+	0		0	
42	Amortization of deferred financing costs	+	0		0	
43	Non-deductible meals and entertainment	+	160,255		160,255	
44		+			0	
45		+			0	
46	Total Additions	=	193,974	0	193,974	
47						
48	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51			0	0	0	
52			0	0	0	
53	Loss on disposal of assets		33,719	0	33,719	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59			0	0	0	
60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name:Hydro Ottawa Limited					
9	Reporting period: 2004					
10	Number of days in taxation year:		366			
11	Materiality Level:		0			
12						
13						
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0	0	
74	Non-deductible meals and entertainment		160,255	0	160,255	
75			0	0	0	
76			0	0	0	
77	Total Material additions		193,974	0	193,974	
78	Other additions less than materiality level		0	0	0	
79	Total Additions		193,974	0	193,974	



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name:Hydro Ottawa Limited					
9	Reporting period: 2004					
10	Number of days in taxation year:		366			
11	Materiality Level:		0			
12						
13						
80						
81	Deduct:					
82	Gain on disposal of assets per f/s	-	95,233		95,233	
83	Dividends not taxable under section 83	-			0	
84	Terminal loss from Schedule 8	-			0	
85	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
87	Bad debts	-	0		0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
90	Contributions to a qualifying environment trust	-			0	
91	Other income from financial statements	-			0	
92	Ont Cap Tax	-	0			
93		-			0	
94		-			0	
95	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
96	Non-taxable load transfers	-	0		0	
97		-			0	
98		-			0	
99	Total Deductions	=	95,233	0	95,233	
100						
101	Recap of Material Deductions:					
102	Gain on disposal of assets per f/s		95,233	0	95,233	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
119	Total Deductions exceed materiality level		95,233	0	95,233	
120	Other deductions less than materiality level		0	0	0	
121	Total Deductions		95,233	0	95,233	
122						



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-381					
3	TAX RETURN RECONCILIATION (TAXREC 3)					
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return			
8	Utility Name:Hydro Ottawa Limited				Version 2009.1	
9						
10						
11	Reporting period: 2004					
12	Number of days in taxation year:		366			
13						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
17	Add:					
18						
19	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
21	CEC adjustments	+			0	
22	Gain on sale of non-utility eligible capital property	+			0	
23	Gain on sale of utility eligible capital property	+			0	
24	Loss from joint ventures or partnerships	+			0	
25	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
27	Loss on disposal of utility assets	+		0	0	
28	Loss on disposal of non-utility assets	+			0	
29	Depreciation in inventory -end of year	+			0	
30	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
32	Non-deductible meals	+			0	
33	Non-deductible club dues	+			0	
34	Non-deductible automobile costs	+			0	
35	Donations - amount per books				0	
36	Interest and penalties on unpaid taxes				0	
37	Management bonuses unpaid after 180 days of year end				0	
38	Ontario capital tax adjustments				0	
39	Financing fees deducted in books	+			0	
40	Changes in Regulatory Asset balances	+	4,154,356		4,154,356	
41	Imputed interest expense on Regulatory Assets	+			0	
42	Amortization of deferred financing costs	+			0	
43	<i>Other Additions: (please explain in detail the nature of the item)</i>	+			0	
44	SRED	+			0	
45		+			0	
46		+			0	
47	Total Additions on which true-up does not apply	=	4,154,356	0	4,154,356	
48						
49	Deduct:					
50						
51	CCA adjustments	-			0	
52	CEC adjustments	-			0	
53	Depreciation and amortization adjustments	-			0	
54	Gain on disposal of assets per financial statements	-	0		0	
55	Financing fee amortization - considered to be interest expense for PILs	-			0	
56	Imputed interest income on Regulatory Assets	-			0	
57	Donations - amount deductible for tax purposes	-			0	
58	Income from joint ventures or partnerships	-			0	
59	Interest capitalized for accounting deducted for tax	-			0	
60	Ontario capital tax adjustments to current or prior year	-			0	
61		-			0	
62	Changes in Regulatory Asset balances	-			0	
63		-			0	
64	Assessment Notice	-	0		0	
65	SRED	-			0	
66		-			0	
67		-			0	



	A	B	C	D	E	F
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
5	<u>ITEMS ON WHICH TRUE-UP DOES NOT APPLY</u>		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return			
8	Utility Name:Hydro Ottawa Limited				Version 2009.1	
68	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
69		-			0	
70		-			0	
71		-			0	
72		-			0	
73	Total Deductions on which true-up does not apply	=	0	0	0	
74						
75						



	A	B	C	D	E
1	PILs TAXES - EB-2008-0381				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
3	Utility Name: Hydro Ottawa Limited			Colour Code	
4	Reporting period: 2005			Input Cell	
5				Formula in Cell	
6	Days in reporting period:	365	days		
7	Total days in the calendar year:	365	days		
8					
9	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N	Y	
13					
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N	N	
16					
17	Is the utility a non-profit corporation?		Y/N	N	
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N	N	
20	shared among the corporate group?	LCT	Y/N	N	
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		100%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
23					
24	Accounting Year End		Date	12-31-2005	
25					
26	MARR NO TAX CALCULATIONS				Regulatory
27	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			386,493,612	
32					
33	Common Equity Ratio (CER)			40.00%	
34					
35	1-CER			60.00%	
36					
37	Target Return On Equity			9.88%	
38					
39	Debt rate			6.90%	
40					
41	Market Adjusted Revenue Requirement			31,275,063	
42					
43	1999 return from RUD Sheet #7			2,933,916	2,933,916
44					
45	Total Incremental revenue			28,341,147	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			9,447,000	9,447,000
48	Amount allowed in 2002			9,307,000	9,307,000
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210				0
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM			9,279,000	9,279,000
52	Other Board-approved changes to MARR or incremental revenue			1,826,000	1,826,000
53	Permanent changes in the base rate				0
54	Total Regulatory Income				32,792,916
55					
56	Equity			154,597,445	
57					
58	Return at target ROE			15,274,228	
59					
60	Debt			231,896,167	
61					
62	Deemed interest amount in 100% of MARR			16,000,836	
63					
64	Phase-in of interest - Year 1 (2001)			6,334,280	
65	((D43+D47)/D41)*D61				
66	Phase-in of interest - Year 2 (2002)			11,095,894	
67	((D43+D47+D48)/D41)*D61				
68	Phase-in of interest - Year 3 (2003) and forward			11,095,894	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
70	Phase-in of interest - 2005			16,000,836	
71					
72					



A	B	C	D	E	F	G	H
1 PILS TAXES - EB-2008-0381	ITEM	Initial		M of F	M of F	Tax	
2 PILS DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3 TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4 ("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0					Version 2009.1	
6 Utility Name: Hydro Ottawa Limited							
7 Reporting period: 2005							
8						Column	
9 Days in reporting period:	365	days				Brought	
10 Total days in the calendar year:	365	days				From	
11						TAXREC	
12		\$		\$		\$	
13							
14 II) CORPORATE INCOME TAXES							
15							
16 Regulatory Net Income REGINFO E53	1	32,792,916		2,742,273		35,535,189	
17							
18 BOOK TO TAX ADJUSTMENTS							
19 Additions:							
20 Depreciation & Amortization	2	20,609,598		9,064,653		29,674,251	
21 Employee Benefit Plans - Accrued, Not Paid	3	0		584,689		584,689	
22 Tax reserves - beginning of year	4			0		0	
23 Reserves from financial statements - end of year	4			0		0	
24 Regulatory Adjustments - increase in income	5			0		0	
25 Other Additions (See Tab entitled "TAXREC")	6	0		83,724		83,724	
26 "Material" Items from "TAXREC" worksheet	6			0		0	
27 Other Additions (not "Material") "TAXREC"	6			156,101		156,101	
28 "Material" Items from "TAXREC 2" worksheet	6			0		0	
29 Other Additions (not "Material") "TAXREC 2"	6			0		0	
30 Items on which true-up does not apply "TAXREC 3"				5,536,044		5,536,044	
31							
32 Deductions: Input positive numbers							
33 Capital Cost Allowance and CEC	7	14,887,485		21,825,709		36,713,194	
34 Employee Benefit Plans - Paid Amounts	8	0		328,171		328,171	
35 Items Capitalized for Regulatory Purposes	9	0		0		0	
36 Regulatory Adjustments - deduction for tax purposes in item 5	10	0		0		0	
37 Regulatory Assets - to balance to tax return							
38 Interest Expense Deemed/ Incurred	11	16,000,836		-3,634,345		12,366,491	
39 Tax reserves - end of year	4			0		0	
40 Reserves from financial statements - beginning of year	4			0		0	
41 Contributions to deferred income plans	3			0		0	
42 Contributions to pension plans	3			0		0	
43 Interest capitalized for accounting but deducted for tax	11			0		0	
44 Other Deductions (See Tab entitled "TAXREC")							
45 CDM 2005 incremental OM&A expenses per 2005 PILs Model	12	1,157,000		-1,157,000		0	
46 "Material" Items from "TAXREC" worksheet	12	0		496,548		496,548	
47 Other Deductions (not "Material") "TAXREC"	12			0		0	
48 Material Items from "TAXREC 2" worksheet	12			0		0	
49 Other Deductions (not "Material") "TAXREC 2"	12			0		0	
50 Items on which true-up does not apply "TAXREC 3"				0		0	
51							
52 TAXABLE INCOME/ (LOSS)		21,357,193		308,401	Before loss C/F	21,665,594	
53							
54 BLENDED INCOME TAX RATE							
55 Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	36.12%		0.0000%		36.12%	
56							
57 REGULATORY INCOME TAX		7,714,218		-5,908,055	Actual	1,806,163	
58							
59							
60 Miscellaneous Tax Credits	14			0	Actual	0	
61							
62 Total Regulatory Income Tax		7,714,218		-5,908,055	Actual	1,806,163	
63							
64							
65 III) CAPITAL TAXES							
66							
67 Ontario							
68 Base	15	386,493,612		41,325,705		427,819,317	
69 Less: Exemption - Tax Rates - Regulatory, Table 1; Actual, Table 3	16	6,900,000		600,000		7,500,000	
70 Taxable Capital		379,593,612		41,925,705		420,319,317	
71							
72 Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
73							
74 Ontario Capital Tax		1,138,781		122,177		1,260,958	
75							
76 Federal Large Corporations Tax							
77 Base	18	386,493,612		57,513,367		444,006,979	
78 Less: Exemption - Tax Rates - Regulatory, Table 1; Actual, Table 3	19	50,000,000		0		50,000,000	
79 Taxable Capital		336,493,612		57,513,367		394,006,979	
80							
81 Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.1750%		0.0250%		0.2000%	
82							
83 Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		588,864		199,150		788,014	
84 Less: Federal Surtax 1.12% x Taxable Income	21	239,201		3,454		242,655	
85							
86 Net LCT		349,663		195,696		545,359	
87							



A	B	C	D	E	F	G	H
1 PILs TAXES - EB-2008-0381	ITEM	Initial		M of F	M of F	Tax	
2 PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3 TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4 ("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0					Version 2009.1	
6 Utility Name: Hydro Ottawa Limited							
7 Reporting period: 2005							
8						Column	
9 Days in reporting period:	365	days				Brought	
10 Total days in the calendar year:	365	days				From	
11						TAXREC	
12		\$		\$		\$	
13							
14							
15							
16							
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19							
20							
21							
22							
23							
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A	B	C	D	E	F	G	H
PILs TAXES - EB-2008-0381	ITEM	Initial		M of F	M of F	Tax	
PILs DEFERRAL AND VARIANCE ACCOUNTS	Estimate			Filing	Filing	Returns	
TAX CALCULATIONS (TAXCALC)				Variance	Variance		
("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
0						Version 2009.1	
Utility Name: Hydro Ottawa Limited							
Reporting period: 2005							
Days in reporting period:	365	days				Column	
Total days in the calendar year:	365	days				Brought	
						From	
						TAXREC	
						\$	
Ontario Capital Tax							
Base			=	386,493,612			
Less: Exemption from tab Tax Rates, Table 2, cell C39			-	7,500,000			
Revised deemed taxable capital			=	378,993,612			
Rate - Tab Tax Rates cell C54			x	0.3000%			
Revised Ontario Capital Tax			=	1,136,981			
Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			-	1,138,781			
Regulatory Ontario Capital Tax Variance			=	-1,800			
Federal LCT							
Base			=	386,493,612			
Less: Exemption from tab Tax Rates, Table 2, cell C40			-	50,000,000			
Revised Federal LCT			=	336,493,612			
Rate (as a result of legislative changes) tab 'Tax Rates' cell C51			=	0.2000%			
Gross Amount			=	672,987			
Less: Federal surtax			-	239,201			
Revised Net LCT			=	433,787			
Less: Federal LCT reported in the initial estimate column (Cell C82)			-	349,663			
Regulatory Federal LCT Variance			=	84,123			
Actual Income Tax Rate used for gross-up (exclude surtax)			=	35.00%	Correct rate should be?	should be 35%	
Income Tax (grossed-up)			+	0			
LCT (grossed-up)			+	129,421			
Ontario Capital Tax			+	-1,800	-1,800		
DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	127,621	-1,800		
TRUE-UP VARIANCE (from cell I132)			+	-114	142,545		
Total Deferral Account Entry (Positive Entry = Debit)			=	127,507	140,745		
(Deferral Account Variance + True-up Variance)							
V) INTEREST PORTION OF TRUE-UP							
Variance Caused By Phase-in of Deemed Debt							
Total deemed interest (REGINFO)			=	16,000,836			
Interest phased-in (Cell C36)			=	16,000,836			
Variance due to phase-in of debt component of MARR in rates according to the Board's decision			=	0			
Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook)							
Interest deducted on MoF filing (Cell K36+K41)			=	12,366,491			
Total deemed interest (REGINFO CELL D61)			=	16,000,836			
Variance caused by excess debt			=	0			
Interest Adjustment for Tax Purposes (carry forward to Cell I112)			=	0			
Total Interest Variance			=	0			



A	B	C	D	E	F	G
1	PILs TAXES - EB-2008-0381	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4		0	Return			
5					Version 2009.1	
6	Section A: Identification:					
7	Utility Name: Hydro Ottawa Limited					
8	Reporting period: 2005					
9	Taxation Year's start date:					
10	Taxation Year's end date:					
11	Number of days in taxation year:		365	days		
12						
13	Please enter the Materiality Level :		0	< - enter materiality level		
14	(0.25% x Rate Base x CER)	Y/N	N			
15	(0.25% x Net Assets)	Y/N	Y			
16	Or other measure (please provide the basis of the amount)	Y/N	N			
17	Does the utility carry on non-wires related operation?	Y/N	N			
18	(Please complete the questionnaire in the Background questionnaire worksheet.)					
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
22	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
24	The actual categories of the income statements should be used.					
25	If required please change the descriptions except for amortization, interest expense and provision for income tax					
26						
27	Please enter the non-wire operation's amount as a positive number, the program automatically treats all amounts					
28	in the "non-wires elimination column" as negative values in TAXREC and TAXREC2.					
29						
30	Income:					
31	Energy Sales	+	592,231,027		592,231,027	
32	Distribution Revenue	+	90,883,603		90,883,603	
33	Other Income	+	10,783,190	0	10,783,190	
34	Miscellaneous income	+			0	
35		+			0	
36	Revenue should be entered above this line					
37						
38	Costs and Expenses:					
39	Cost of energy purchased	-	592,231,027		592,231,027	
40	Administration	-			0	
41	Customer billing and collecting	-			0	
42	Operations and maintenance	-	42,574,989		42,574,989	
43	Amortization	-	29,674,251	0	29,674,251	
44	Ontario Capital Tax	-	1,500,112		1,500,112	
45	Capitalized	-			0	
46	Recovery of Regulatory Assets	-			0	
47	Recovery of Provision for Regulatory Assets	-	-5,819,684		-5,819,684	
48	Recovery of Transition Cost	-	-1,798,064		-1,798,064	
49						
50	Net Income Before Interest & Income Taxes EBIT	=	35,535,189	0	35,535,189	
51	Less: Interest expense for accounting purposes	-	12,366,491		12,366,491	
52	Provision for payments in lieu of income taxes	-	2,426,873		2,426,873	Does this include LCT?
53	Net Income (loss)	=	20,741,825	0	20,741,825	
54	(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return.)					
55						
56	Section C: Reconciliation of accounting income to taxable income					
57	From T2 Schedule 1					
58	BOOK TO TAX ADDITIONS:					
59	Provision for income tax	+	2,426,873	0	2,426,873	Does this include LCT?
60	Federal large corporation tax	+	0		0	Note 1: \$638,587 included in Provision for Income Tax.
61	Depreciation & Amortization	+	29,674,251	0	29,674,251	
62	Employee benefit plans-accrued, not paid	+	584,689	0	584,689	
63	Tax reserves - beginning of year	+	0	0	0	
64	Reserves from financial statements- end of year	+	0	0	0	
65	Regulatory adjustments on which true-up may apply (see A66)	+			0	
66	Items on which true-up does not apply "TAXREC 3"		5,536,044	0	5,536,044	
67	Material addition items from TAXREC 2	+	156,101	0	156,101	
68	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69						
70	Subtotal		38,377,958	0	38,377,958	
71						
72	Other Additions: (Please explain the nature of the additions)					
73	Recapture of CCA	+	0		0	
74	Non-deductible meals and entertainment expense	+	83,724		83,724	
75	Capital items expensed	+			0	
76	SR & ED expenditures deducted in income statement	+	0		0	
77		+			0	
78		+			0	
79		+			0	
80	Total Other Additions	=	83,724	0	83,724	
81						
82	Total Additions	=	38,461,682	0	38,461,682	
83						
84	Recap Material Additions:					
85			0	0	0	



	A	B	C	D	E	F	G
1	PILs TAXES - EB-2008-0381	LINE	M of F	Non-wires	Wires-only		
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax		
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return		
4		0	Return				
5					Version 2009.1		
86	Non-deductible meals and entertainment expense		83,724	0	83,724		
87			0	0	0		
88			0	0	0		
89			0	0	0		
90			0	0	0		
91			0	0	0		
92	Total Other additions >materiality level		83,724	0	83,724		
93	Other additions (less than materiality level)		0	0	0		
94	Total Other Additions		83,724	0	83,724		
95							



	A	B	C	D	E	F	G
1	PILs TAXES - EB-2008-0381	LINE	M of F	Non-wires	Wires-only		
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax		
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return		
4		0	Return				
5					Version 2009.1		
96	BOOK TO TAX DEDUCTIONS:						
97	Capital cost allowance	-	36,613,574		36,613,574		
98	Cumulative eligible capital deduction	-	99,620		99,620		
99	Employee benefit plans-paid amounts	-	328,171		328,171		
100	Items capitalized for regulatory purposes	-			0		
101	Regulatory adjustments :	-			0		
102	CCA	-			0		
103	other deductions	-	0		0		
104	Regulatory Asset changes	-	0		0		
105	Tax reserves - end of year	-	0	0	0		
106	Reserves from financial statements- beginning of year	-	0	0	0		
107	Contributions to deferred income plans	-			0		
108	Contributions to pension plans	-			0		
109	Items on which true-up does not apply "TAXREC 3"	-	0	0	0		
110	Interest capitalized for accounting deducted for tax	-			0		
111	Material deduction items from TAXREC 2	-	0	0	0		
112	Other deduction items (not Material) from TAXREC 2	-	0	0	0		
113							
114	Subtotal	=	37,041,365	0	37,041,365		
115	Other deductions (Please explain the nature of the deductions)						
116	Charitable donations - tax basis	-	0		0		
117	Gain on disposal of assets	-	29,705		29,705		
118	AFUDC	-	466,843		466,843		
119	SR & ED expenses claimed in year	-	0	0	0		
120	Capital tax per CT23	-			0		
121	Total Other Deductions	=	496,548	0	496,548		
122							
123	Total Deductions	=	37,537,913	0	37,537,913		
124							
125	Recap Material Deductions:						
126			0	0	0		
127	Gain on disposal of assets		29,705	0	29,705		
128	SR & ED expenses claimed in year		466,843	0	466,843		
129			0	0	0		
130			0	0	0		
131	Total Other Deductions exceed materiality level		496,548	0	496,548		
132	Other Deductions less than materiality level		0	0	0		
133	Total Other Deductions		496,548	0	496,548		
134							
135	TAXABLE INCOME	=	21,665,594	0	21,665,594		
136	DEDUCT:						
137	Non-capital loss applied positive number	-	17,082,635		17,082,635		
138	Net capital loss applied positive number	-			0		
139			36,101		36,101		
140	NET TAXABLE INCOME	=	4,546,858	0	4,546,858		
141							
142	FROM ACTUAL TAX RETURNS						
143	Net Federal Income Tax (Must agree with tax return)	+	1,005,765	0	1,005,765		
144	Net Ontario Income Tax (Must agree with tax return)	+	800,398	0	800,398		
145	Subtotal	=	1,806,163	0	1,806,163		
146	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0		
147	Total Income Tax	=	1,806,163	0	1,806,163		
148							
149	FROM ACTUAL TAX RETURNS						
150	Net Federal Income Tax Rate (Must agree with tax return)		22.12%		22.12%		Divide federal income tax by the taxable i
151	Net Ontario Income Tax Rate (Must agree with tax return)		14.00%		14.00%		Divide Ontario income tax by the taxable i
152	Blended Income Tax Rate		36.12%		36.12%		
153							
154	Section F: Income and Capital Taxes						
155							
156	RECAP						
157	Total Income Taxes	+	1,806,163	0	1,806,163		
158	Ontario Capital Tax	+	638,587		638,587		
159	Federal Large Corporations Tax	+	1,260,958		1,260,958		
160							
161	Total income and capital taxes	=	3,705,708	0	3,705,708		
162							



	A	B	C	D	E	F
1	PILs TAXES - EB-2008-0381	LINE	M of F	Non-wires	Wires-only	
2	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
3	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
7	Utility Name: Hydro Ottawa Limited					
8	Reporting period: 2005					
9						
10	TAX RESERVES					
11						
12	Beginning of Year:					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(l)				0	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
17	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
19	Other - Please describe				0	
20					0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
24	End of Year:					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(l)				0	
27	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other - Please describe				0	
31	Other - Please describe				0	
32					0	
33					0	
34	Insert line above this line					
35	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
38	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42					0	
43	Environmental				0	
44	Allowance for doubtful accounts				0	
45	Inventory obsolescence				0	
46	Property taxes				0	
47	Other - Please describe				0	
48	Other - Please describe				0	
49					0	
50	Total (carry forward to the TAXREC worksheet)		0	0	0	
51						
52	End of Year:					
53					0	
54					0	
55	Environmental				0	
56	Allowance for doubtful accounts				0	
57	Inventory obsolescence				0	
58	Property taxes				0	
59	Other - Please describe				0	
60	Other - Please describe				0	
61					0	
62	Insert line above this line					
63	Total (carry forward to the TAXREC worksheet)		0	0	0	
64						



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-0381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro Ottawa Limited					
9	Reporting period: 2005					
10	Number of days in taxation year:		365			
11	Materiality Level:		0			
12						
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
16	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+			0	
19	Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+	36,101		36,101	
21	Taxable capital gains	+			0	
22		+			0	
23	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+	0		0	
30	Gain on settlement of debt	+			0	
31	Interest paid on income debentures	+			0	
32	Recapture of SR&ED expenditures	+			0	
33	Share issue expense	+			0	
34	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41	Amortization of deferred charges - right of use substations	+	0		0	
42	Accrued penalty for occupational health & safety act	+	120,000		120,000	
43		+			0	
44		+			0	
45		+			0	
46	Total Additions	=	156,101	0	156,101	
47						
48	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51			0	0	0	
52	#REF!		36,101	0	36,101	
53			0	0	0	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59			0	0	0	
60			0	0	0	
61	Financing fees deducted in books		0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-0381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro Ottawa Limited					
9	Reporting period: 2005					
10	Number of days in taxation year:		365			
11	Materiality Level:		0			
12						
13						
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73	Accrued penalty for occupational health & safety act		120,000	0	120,000	
74			0	0	0	
75			0	0	0	
76			0	0	0	
77	Total Material additions		156,101	0	156,101	
78	Other additions less than materiality level		0	0	0	
79	Total Additions		156,101	0	156,101	



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-0381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro Ottawa Limited					
9	Reporting period: 2005					
10	Number of days in taxation year:		365			
11	Materiality Level:		0			
12						
13						
80						
81	Deduct:					
82	Gain on disposal of assets per f/s	-	0		0	
83	Dividends not taxable under section 83	-			0	
84	Terminal loss from Schedule 8	-			0	
85	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
87	Bad debts	-	0		0	
88	Book income of joint venture or partnership	-	0		0	
89	Equity in income from subsidiary or affiliates	-			0	
90	Contributions to a qualifying environment trust	-			0	
91	Other income from financial statements	-			0	
92		-				
93		-			0	
94		-			0	
95	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
96	Non-taxable load transfers	-	0		0	
97	SEC 20(1)(e) Financing fees	-	0		0	
98		-			0	
99	Total Deductions	=	0	0	0	
100						
101	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
119	Total Deductions exceed materiality level		0	0	0	
120	Other deductions less than materiality level		0	0	0	
121	Total Deductions		0	0	0	
122						



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2008-0381					
3	TAX RETURN RECONCILIATION (TAXREC 3)					
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return			
8	Utility Name: Hydro Ottawa Limited				Version 2009.1	
9						
10						
11	Reporting period: 2005					
12	Number of days in taxation year:		365			
13						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
17	Add:					
18						
19	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
21	CEC adjustments	+			0	
22	Gain on sale of non-utility eligible capital property	+			0	
23	Gain on sale of utility eligible capital property	+			0	
24	Loss from joint ventures or partnerships	+			0	
25	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
27	Loss on disposal of utility assets	+			0	
28	Loss on disposal of non-utility assets	+			0	
29	Depreciation in inventory -end of year	+			0	
30	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
32	Non-deductible meals	+			0	
33	Non-deductible club dues	+			0	
34	Non-deductible automobile costs	+			0	
35	Donations - amount per books				0	
36	Interest and penalties on unpaid taxes				0	
37	Management bonuses unpaid after 180 days of year end				0	
38	Ontario capital tax adjustments				0	
39	Financing fees deducted in books	+			0	
40	Changes in Regulatory Asset balances	+	5,536,044		5,536,044	
41	Imputed interest expense on Regulatory Assets	+			0	
42		+			0	
43	<i>Other Additions: (please explain in detail the nature of the item)</i>	+			0	
44	SR & ED expenditures deducted in income statement	+			0	
45	Amortization of deferred charges - right of use substations	+			0	
46		+				
47	Total Additions on which true-up does not apply	=	5,536,044	0	5,536,044	
48						
49	Deduct:					
50						
51	CCA adjustments	-			0	
52	CEC adjustments	-			0	
53	Depreciation and amortization adjustments	-			0	
54	Gain on disposal of assets per financial statements	-			0	
55	Financing fee amortization - considered to be interest expense for PILs	-			0	
56	Imputed interest income on Regulatory Assets	-			0	
57	Donations - amount deductible for tax purposes	-			0	
58	Income from joint ventures or partnerships	-			0	
59		-			0	
60	Ontario capital tax adjustments to current or prior year	-			0	
61		-			0	
62	Changes in Regulatory Asset balances	-			0	
63	<i>SR & ED expenses claimed in year</i>	-			0	
64		-			0	
65		-			0	
66		-			0	
67		-			0	



	A	B	C	D	E	F
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
5	<u>ITEMS ON WHICH TRUE-UP DOES NOT APPLY</u>		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return			
8	Utility Name: Hydro Ottawa Limited				Version 2009.1	
68	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
69		-			0	
70		-			0	
71		-			0	
72		-			0	
73	Total Deductions on which true-up does not apply	=	0	0	0	
74						
75						



		2005									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-05	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ⁶	Board-Approved Disposition during 2005	Adjustments during 2005 - other ³	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other ³	Closing Interest Amounts as of Dec-31-05
Group 1 Accounts											
LV Variance Account	1550					\$ -					\$ -
RSVA - Wholesale Market Service Charge	1580	\$ 9,680,195	\$ 4,906,819			\$ 14,587,014	\$ 1,511,470	\$ 775,780			\$ 2,287,250
RSVA - Retail Transmission Network Charge	1584	\$ 2,886,560	\$ 1,222,972			\$ 4,109,533	\$ 273,797	\$ 228,504			\$ 502,301
RSVA - Retail Transmission Connection Charge	1586	-\$ 11,898,806	-\$ 4,025,092			-\$ 15,923,898	-\$ 1,073,762	-\$ 1,004,480			-\$ 2,078,242
RSVA - Power (excluding Global Adjustment)	1588	-\$ 2,191,859	\$ 1,098,472			-\$ 3,290,331	-\$ 807,232	-\$ 130,073			-\$ 937,305
RSVA - Power - Sub-Account - Global Adjustment	1588		-\$ 4,838,912			-\$ 4,838,912		-\$ 148,447			-\$ 148,447
Recovery of Regulatory Asset Balances	1590	-\$ 7,120,663	\$ 10,455,341			-\$ 17,576,004	-\$ 150,159	-\$ 834,922			-\$ 985,081
Disposition and Recovery of Regulatory Balances (2008) ¹⁰	1595					\$ -					\$ -
Disposition and Recovery of Regulatory Balances (2009) ¹⁰	1595					\$ -					\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 8,644,573	-\$ 14,288,026	\$ -	\$ -	-\$ 22,932,599	-\$ 245,885	-\$ 1,113,637	\$ -	\$ -	-\$ 1,359,523
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 8,644,573	-\$ 9,449,114	\$ -	\$ -	-\$ 18,093,687	-\$ 245,885	-\$ 965,191	\$ -	\$ -	-\$ 1,211,076
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	\$ 4,838,912	\$ -	\$ -	\$ 4,838,912	\$ -	\$ 148,447	\$ -	\$ -	-\$ 148,447

		2005										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-05	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments ⁶	Board-Approved Disposition during 2005	Adjustments during 2005 - other ³	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other ³	Closing Interest Amounts as of Dec-31-05	
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 210,202	\$ 580,142			\$ 790,344	\$ 4,055	\$ 28,367			\$ 32,422	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508		\$ 1,210,431			\$ 1,210,431		\$ 22,216			\$ 22,216	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508					\$ -					\$ -	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508											
Other Regulatory Assets - Sub-Account - Other ⁷	1508					\$ -					\$ -	
Retail Cost Variance Account - Retail	1518	\$ 919,761	\$ 209,826			\$ 1,129,587	\$ 72,457	\$ 69,814			\$ 142,271	
Misc. Deferred Debits	1525	\$ 268,600				\$ 268,600	\$ 37,118	\$ 18,533			\$ 55,651	
Renewable Generation Connection Capital Deferral Account	1531					\$ -					\$ -	
Renewable Generation Connection OM&A Deferral Account	1532					\$ -					\$ -	
Renewable Generation Connection Funding Adder Deferral Account	1533					\$ -					\$ -	
Smart Grid Capital Deferral Account	1534					\$ -					\$ -	
Smart Grid OM&A Deferral Account	1535					\$ -					\$ -	
Smart Grid Funding Adder Deferral Account	1536					\$ -					\$ -	
Retail Cost Variance Account - STR	1548	\$ 37,234	\$ 8,728			\$ 45,962	\$ 4,934	\$ 2,992			\$ 7,926	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555					\$ -					\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555					\$ -					\$ -	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555					\$ -					\$ -	
Smart Meter OM&A Variance	1556					\$ -					\$ -	
Conservation and Demand Management (CDM) Expenditures and Recoveries	1565		-\$ 5,528,605			-\$ 5,528,605					\$ -	
CDM Contra	1566					\$ -					\$ -	
Qualifying Transition Costs ⁵	1570	\$ 4,066,680				\$ 4,066,680	\$ 911,876	\$ 280,601			\$ 1,192,477	
Pre-market Opening Energy Variance ⁵	1571	\$ 21,654,896				\$ 21,654,896	\$ 4,230,389	\$ 1,495,116			\$ 5,725,504	
Extra-Ordinary Event Costs	1572					\$ -					\$ -	
Deferred Rate Impact Amounts	1574					\$ -					\$ -	
RSVA - One-time	1582	\$ 519,464	\$ 401,743			\$ 921,207	\$ 42,754	\$ 46,305			\$ 89,059	
Other Deferred Credits	2425					\$ -					\$ -	
Group 2 Sub-Total		\$ 27,676,837	-\$ 3,117,735	\$ -	\$ -	\$ 24,559,102	\$ 5,303,582	\$ 1,963,944	\$ -	\$ -	\$ 7,267,526	
Deferred Payments in Lieu of Taxes	1562	\$ 2,284,862	-\$ 707,538			\$ 1,577,324	\$ 794,939	\$ 112,927			\$ 907,865	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592					\$ -					\$ -	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592					\$ -					\$ -	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 19,032,263	-\$ 17,405,761	\$ -	\$ -	\$ 1,626,503	\$ 5,057,697	\$ 850,307	\$ -	\$ -	\$ 5,908,003	
Special Purpose Charge Assessment Variance Account	1521											
Total including Account 1521 ¹		\$ 19,032,263	-\$ 17,405,761	\$ -	\$ -	\$ 1,626,503	\$ 5,057,697	\$ 850,307	\$ -	\$ -	\$ 5,908,003	
The following is not included in the total claim but are included on a memo basis:												
Deferred PILs Contra Account ⁸	1563					\$ -					\$ -	
Board-Approved CDM Variance Account	1567											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592					\$ -					\$ -	
Disposition and Recovery of Regulatory Balances ¹⁰	1595					\$ -					\$ -	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

¹ Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board

² Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.

^{2A} Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.

³ Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

⁴ Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29.

⁵ Closed April 30, 2002

⁶ For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

⁷ Please describe "other" components of 1508 and add more component lines if necessary.

⁸ 1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the obligation to the ratepayer.

⁹ If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 11 on the December 31, 2010 balance. The projected interest is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision.

¹⁰ Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has been completed, and the audited financial statements support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 82).



Deferra

C

2006											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments ⁶	Board-Approved Disposition during 2006 ^{2, 2A}	Adjustments during 2006 - other ³	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 ^{2, 2A}	Adjustments during 2006 - other ³	Closing Interest Amounts as of Dec-31-06
Group 1 Accounts											
LV Variance Account	1550	\$ -	\$ 646,153			\$ 646,153	\$ -	\$ 9,488			\$ 9,488
RSVA - Wholesale Market Service Charge	1580	\$ 14,587,014	\$ 9,762,037	\$ 9,680,195		\$ 4,855,218	\$ 2,287,250	\$ 48,760	\$ 2,179,404		\$ 156,607
RSVA - Retail Transmission Network Charge	1584	\$ 4,109,533	\$ 529,913	\$ 2,886,560		\$ 1,752,885	\$ 502,301	\$ 71,350	\$ 472,969		\$ 100,681
RSVA - Retail Transmission Connection Charge	1586	\$ 15,923,898	\$ 1,298,964	\$ 11,898,806		\$ 5,324,056	\$ 2,078,242	\$ 267,179	\$ 1,894,779		\$ 450,642
RSVA - Power (excluding Global Adjustment)	1588	\$ 3,290,331	\$ 5,357,870	\$ 2,191,859		\$ 4,259,398	\$ 937,305	\$ 104,369	\$ 958,470		\$ 125,535
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 4,838,912	\$ 9,185,051			\$ 4,346,138	\$ 148,447	\$ 84,946			\$ 63,501
Recovery of Regulatory Asset Balances	1590	\$ 17,576,004	\$ 6,907,494	\$ 32,178,765	\$ 525,916	\$ 7,169,351	\$ 985,081	\$ 865,571	\$ 985,081		\$ 865,571
Disposition and Recovery of Regulatory Balances (2008) ¹⁰	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2009) ¹⁰	1595	\$ -				\$ -	\$ -				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 22,932,599	\$ 2,249,509	\$ 33,702,674	\$ 525,916	\$ 7,994,650	\$ 1,359,523	\$ 917,305	\$ 1,185,957	\$ -	\$ 743,739
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ 18,093,687	\$ 11,434,560	\$ 33,702,674	\$ 525,916	\$ 3,648,512	\$ 1,211,076	\$ 832,360	\$ 1,185,957	\$ -	\$ 807,240
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 4,838,912	\$ 9,185,051	\$ -	\$ -	\$ 4,346,138	\$ 148,447	\$ 84,946	\$ -	\$ -	\$ 63,501

		2006									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments ⁶	Board-Approved Disposition during 2006 ^{2, 2A}	Adjustments during 2006 - other ³	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 ^{2, 2A}	Adjustments during 2006 - other ³	Closing Interest Amounts as of Dec-31-06
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 790,344	\$ 160,242	\$ 210,202		\$ 740,384	\$ 32,422	\$ 34,251	\$ 16,141		\$ 50,531
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 1,210,431	\$ 487,372			\$ 1,697,803	\$ 22,216	\$ 68,354			\$ 90,570
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -				\$ -	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508										
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -				\$ -	\$ -				\$ -
Retail Cost Variance Account - Retail	1518	\$ 1,129,587	-\$ 172,363	\$ 919,761		\$ 37,463	\$ 142,271	\$ 7,718	\$ 135,921		\$ 14,068
Misc. Deferred Debits	1525	\$ 268,600	\$ 93,238	\$ 268,600		\$ 93,238	\$ 55,651	\$ 1,799	\$ 55,651		\$ 1,799
Renewable Generation Connection Capital Deferral Account	1531					\$ -	\$ -				\$ -
Renewable Generation Connection OM&A Deferral Account	1532					\$ -	\$ -				\$ -
Renewable Generation Connection Funding Adder Deferral Account	1533					\$ -	\$ -				\$ -
Smart Grid Capital Deferral Account	1534					\$ -	\$ -				\$ -
Smart Grid OM&A Deferral Account	1535					\$ -	\$ -				\$ -
Smart Grid Funding Adder Deferral Account	1536					\$ -	\$ -				\$ -
Retail Cost Variance Account - STR	1548	\$ 45,962	\$ 404,648	\$ 37,234		\$ 413,376	\$ 7,926	\$ 9,287	\$ 7,503		\$ 9,709
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -	\$ 15,948,320			\$ 15,948,320	\$ -	\$ 93,494			\$ 93,494
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ -	-\$ 1,010,867			-\$ 1,010,867	\$ -				\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ -				\$ -	\$ -				\$ -
Smart Meter OM&A Variance	1556	\$ -	\$ 4,777,296			\$ 4,777,296	\$ -	\$ 25,870			\$ 25,870
Conservation and Demand Management (CDM) Expenditures and Recoveries	1565	-\$ 5,528,605	\$ 3,106,146			-\$ 2,422,459	\$ -				\$ -
CDM Contra	1566	\$ -	\$ 2,422,459			\$ 2,422,459	\$ -				\$ -
Qualifying Transition Costs ⁵	1570	\$ 4,066,680		\$ 4,066,680		\$ -	\$ 1,192,477		\$ 1,192,477		\$ 0
Pre-market Opening Energy Variance ⁵	1571	\$ 21,654,896		\$ 21,654,896		-\$ 0	\$ 5,725,504		\$ 5,725,504		\$ 0
Extra-Ordinary Event Costs	1572	\$ -				\$ -	\$ -				\$ -
Deferred Rate Impact Amounts	1574	\$ -				\$ -	\$ -				\$ -
RSVA - One-time	1582	\$ 921,207		\$ 519,464	\$ 334,785	\$ 736,529	\$ 89,059	\$ 28,229	\$ 78,597		\$ 38,692
Other Deferred Credits	2425	\$ -				\$ -	\$ -				\$ -
Group 2 Sub-Total		\$ 24,559,102	\$ 26,216,491	\$ 27,676,837	\$ 334,785	\$ 23,433,541	\$ 7,267,526	\$ 269,002	\$ 7,211,794	\$ -	\$ 324,733
Deferred Payments in Lieu of Taxes	1562	\$ 1,577,324		\$ 2,294,796		-\$ 717,471	\$ 907,865	\$ 32,376			\$ 940,241
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$ -	-\$ 1,585,670			-\$ 1,585,670	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	\$ -				\$ -	\$ -				\$ -
Input Tax Credits (ITCs)		\$ -				\$ -	\$ -				\$ -
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 1,626,503	\$ 23,966,982	-\$ 6,025,837	-\$ 191,130	\$ 31,428,191	\$ 5,908,003	\$ 1,186,307	\$ 6,025,837	\$ -	\$ 1,068,473
Special Purpose Charge Assessment Variance Account	1521										
Total including Account 1521 ¹		\$ 1,626,503	\$ 23,966,982	-\$ 6,025,837	-\$ 191,130	\$ 31,428,191	\$ 5,908,003	\$ 1,186,307	\$ 6,025,837	\$ -	\$ 1,068,473
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account ⁸	1563	\$ -				\$ -	\$ -				\$ -
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances ¹⁰	1595	\$ -				\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board's decision. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved adjustments, please provide a breakdown in rows 28 through 31. Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 through 31. Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions and adjustments. Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012, in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2012 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board.

Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, in support of the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the balance in account 1595.



2007											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions Debit/ (Credit) during 2007 excluding interest and adjustments ⁶	Board-Approved Disposition during 2007	Adjustments during 2007 - other ³	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ³	Closing Interest Amounts as of Dec-31-07
Group 1 Accounts											
LV Variance Account	1550	\$ 646,153	\$ 778,265			\$ 1,424,417	\$ 9,488	\$ 46,039			\$ 55,527
RSVA - Wholesale Market Service Charge	1580	-\$ 4,855,218	-\$ 9,442,167			-\$ 14,297,385	\$ 156,607	-\$ 440,697			-\$ 284,090
RSVA - Retail Transmission Network Charge	1584	\$ 1,752,885	\$ 835,629			\$ 2,588,514	\$ 100,681	\$ 125,253			\$ 225,935
RSVA - Retail Transmission Connection Charge	1586	-\$ 5,324,056	\$ 591,878			-\$ 4,732,178	-\$ 450,642	-\$ 235,552			-\$ 686,193
RSVA - Power (excluding Global Adjustment)	1588	\$ 4,259,398	\$ 4,184,499			\$ 8,443,897	\$ 125,535	\$ 258,557			\$ 384,092
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 4,346,138	\$ 1,425,437			\$ 5,771,575	-\$ 63,501	\$ 60,356			-\$ 3,145
Recovery of Regulatory Asset Balances	1590	\$ 7,169,351	-\$ 6,009,708			\$ 1,159,643	\$ 865,571	\$ 203,678			\$ 1,069,249
Disposition and Recovery of Regulatory Balances (2008) ¹⁰	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2009) ¹⁰	1595	\$ -				\$ -	\$ -				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 7,994,650	-\$ 7,636,167	\$ -	\$ -	\$ 358,483	\$ 743,739	\$ 17,634	\$ -	\$ -	\$ 761,373
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ 3,648,512	-\$ 9,061,604	\$ -	\$ -	-\$ 5,413,092	\$ 807,240	-\$ 42,722	\$ -	\$ -	\$ 764,518
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 4,346,138	\$ 1,425,437	\$ -	\$ -	\$ 5,771,575	-\$ 63,501	\$ 60,356	\$ -	\$ -	-\$ 3,145

		2007									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions Debit/(Credit) during 2007 excluding interest and adjustments ⁶	Board-Approved Disposition during 2007	Adjustments during 2007 - other ³	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ³	Closing Interest Amounts as of Dec-31-07
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 740,384				\$ 740,384	\$ 50,531	\$ 35,010			\$ 85,541
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 1,697,803				\$ 1,697,803	\$ 90,570	\$ 80,283			\$ 170,852
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -				\$ -	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508										
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -				\$ -	\$ -				\$ -
Retail Cost Variance Account - Retail	1518	\$ 37,463	\$ 241,281			\$ 203,819	\$ 14,068	\$ 2,715			\$ 11,353
Misc. Deferred Debits	1525	\$ 93,238	\$ 1,339			\$ 94,577	\$ 1,799	\$ 4,463			\$ 6,262
Renewable Generation Connection Capital Deferral Account	1531					\$ -					\$ -
Renewable Generation Connection OM&A Deferral Account	1532					\$ -					\$ -
Renewable Generation Connection Funding Adder Deferral Account	1533					\$ -					\$ -
Smart Grid Capital Deferral Account	1534					\$ -					\$ -
Smart Grid OM&A Deferral Account	1535					\$ -					\$ -
Smart Grid Funding Adder Deferral Account	1536					\$ -					\$ -
Retail Cost Variance Account - STR	1548	\$ 413,376	\$ 308,015			\$ 721,391	\$ 9,709	\$ 28,266			\$ 37,976
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ 15,948,320		\$ 15,948,320		\$ -	\$ 93,494	\$ 93,494			\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	\$ 1,010,867	\$ 2,719,192			\$ 3,730,059	\$ -				\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ -	\$ 4,358,011		\$ 4,777,296	\$ 9,135,307	\$ -				\$ -
Smart Meter OM&A Variance	1556	\$ 4,777,296	\$ 2,971,264		\$ 4,777,296	\$ 2,971,264	\$ 25,870	\$ 43,289			\$ 17,419
Conservation and Demand Management (CDM) Expenditures and Recoveries	1565	\$ 2,422,459	\$ 1,140,864			\$ 1,281,595	\$ -				\$ -
CDM Contra	1566	\$ 2,422,459	\$ 1,140,864			\$ 1,281,595	\$ -				\$ -
Qualifying Transition Costs ⁵	1570	\$ -				\$ -	\$ 0				\$ 0
Pre-market Opening Energy Variance ⁵	1571	\$ 0				\$ 0	\$ 0				\$ 0
Extra-Ordinary Event Costs	1572	\$ -				\$ -	\$ -				\$ -
Deferred Rate Impact Amounts	1574	\$ -				\$ -	\$ -				\$ -
RSVA - One-time	1582	\$ 736,529			\$ 238,972	\$ 975,501	\$ 38,692	\$ 40,127			\$ 78,819
Other Deferred Credits	2425	\$ -				\$ -	\$ -				\$ -
Group 2 Sub-Total		\$ 23,433,541	\$ 4,678,155	\$ -	\$ 15,709,348	\$ 12,402,348	\$ 324,733	\$ 48,651	\$ -	\$ -	\$ 373,384
Deferred Payments in Lieu of Taxes	1562	\$ 717,471			\$ 566,544	\$ 150,927	\$ 940,241	\$ 26,587			\$ 913,654
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$ 1,585,670	\$ 1,396,411			\$ 2,982,081	\$ -	\$ 94,653			\$ 94,653
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT	1592	\$ -				\$ -	\$ -				\$ -
Input Tax Credits (ITCs)		\$ -				\$ -	\$ -				\$ -
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 31,428,191	\$ 2,958,013	\$ -	\$ 15,709,348	\$ 12,760,831	\$ 1,068,473	\$ 66,284	\$ -	\$ -	\$ 1,134,757
Special Purpose Charge Assessment Variance Account	1521										
Total including Account 1521 ¹		\$ 31,428,191	\$ 2,958,013	\$ -	\$ 15,709,348	\$ 12,760,831	\$ 1,068,473	\$ 66,284	\$ -	\$ -	\$ 1,134,757
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account ⁸	1563	\$ -				\$ -	\$ -				\$ -
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances ¹⁰	1595	\$ -				\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board's decision. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved adjustments, please provide a breakdown in rows 28 through 31. Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 through 31. Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year. Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012, in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, in support of the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, in support of the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, in support of the underlying residual balance in account 1595.



Deferra

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2008											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions Debit/ (Credit) during 2008 excluding interest and adjustments ⁶	Board-Approved Disposition during 2008	Adjustments during 2008 - other ³	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ³	Closing Interest Amounts as of Dec-31-08
Group 1 Accounts											
LV Variance Account	1550	\$ 1,424,417	\$ 225,921	\$ 1,308,915		\$ 341,423	\$ 55,527	\$ 30,772	\$ 77,689		\$ 8,610
RSVA - Wholesale Market Service Charge	1580	-\$ 14,297,385	-\$ 4,791,023	-\$ 13,552,824		-\$ 5,535,584	-\$ 284,090	-\$ 332,612	-\$ 509,005		-\$ 107,697
RSVA - Retail Transmission Network Charge	1584	\$ 2,588,514	-\$ 3,920,702	\$ 3,495,962		\$ 4,828,149	\$ 225,935	-\$ 61,868	\$ 287,185		-\$ 123,118
RSVA - Retail Transmission Connection Charge	1586	-\$ 4,732,178	-\$ 2,761,549	-\$ 4,454,219		-\$ 3,039,509	-\$ 686,193	-\$ 120,350	-\$ 760,670		-\$ 45,873
RSVA - Power (excluding Global Adjustment)	1588	\$ 8,443,897	\$ 4,133,531	\$ 3,948,697		\$ 8,628,731	\$ 384,092	\$ 155,517	\$ 433,429		\$ 106,179
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 5,771,575	\$ 2,564,808			\$ 8,336,384	\$ 3,145	\$ 192,476			\$ 189,331
Recovery of Regulatory Asset Balances	1590	\$ 1,159,643	-\$ 1,482,473			-\$ 322,830	\$ 1,069,249	-\$ 11,890			\$ 1,057,358
Disposition and Recovery of Regulatory Balances (2008) ¹⁰	1595	\$ -	\$ 4,879,976	\$ 8,089,053		-\$ 3,209,077	\$ -	-\$ 142,701	-\$ 758,390		\$ 615,689
Disposition and Recovery of Regulatory Balances (2009) ¹⁰	1595	\$ -				\$ -	\$ -				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 358,483	-\$ 1,151,510	-\$ 1,164,416	\$ -	\$ 371,389	\$ 761,373	-\$ 290,656	-\$ 1,229,762	\$ -	\$ 1,700,479
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 5,413,092	\$ 3,716,318	\$ 1,164,416	\$ -	-\$ 7,964,995	\$ 764,518	-\$ 483,132	-\$ 1,229,762	\$ -	\$ 1,511,148
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 5,771,575	\$ 2,564,808	\$ -	\$ -	\$ 8,336,384	-\$ 3,145	\$ 192,476	\$ -	\$ -	\$ 189,331

		2008									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions Debit/ (Credit) during 2008 excluding interest and adjustments ⁶	Board-Approved Disposition during 2008	Adjustments during 2008 - other ³	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ³	Closing Interest Amounts as of Dec-31-08
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ 740,384		\$ 740,384		\$ -	\$ 85,541	\$ 11,971	\$ 98,157		-\$ 645
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 1,697,803		\$ 1,697,803		\$ 0	\$ 170,852	\$ 27,450	\$ 199,782		-\$ 1,479
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -				\$ -	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508										
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -				\$ -	\$ -				\$ -
Retail Cost Variance Account - Retail	1518	-\$ 203,819	-\$ 254,950	-\$ 122,528		-\$ 336,240	\$ 11,353	-\$ 9,346	\$ 9,273		-\$ 7,266
Misc. Deferred Debits	1525	\$ 94,577		\$ 94,577		\$ -	\$ 6,262	\$ 1,529	\$ 7,873		-\$ 82
Renewable Generation Connection Capital Deferral Account	1531					\$ -					\$ -
Renewable Generation Connection OM&A Deferral Account	1532					\$ -					\$ -
Renewable Generation Connection Funding Adder Deferral Account	1533					\$ -					\$ -
Smart Grid Capital Deferral Account	1534					\$ -					\$ -
Smart Grid OM&A Deferral Account	1535					\$ -					\$ -
Smart Grid Funding Adder Deferral Account	1536					\$ -					\$ -
Retail Cost Variance Account - STR	1548	\$ 721,391	\$ 395,536	\$ 738,524		\$ 378,403	\$ 37,976	\$ 17,716	\$ 50,414		\$ 5,277
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -				\$ -	\$ 0				-\$ 0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	-\$ 3,730,059	-\$ 3,437,688			-\$ 7,167,747	\$ -				\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ 9,135,307	\$ 3,815,329			\$ 12,950,636	\$ -				\$ -
Smart Meter OM&A Variance	1556	\$ 2,971,264	\$ 2,270,200			\$ 5,241,463	-\$ 17,419	-\$ 64,813			-\$ 82,232
Conservation and Demand Management (CDM) Expenditures and Recoveries	1565	-\$ 1,281,595	\$ 1,281,595			\$ 0	\$ -				\$ -
CDM Contra	1566	\$ 1,281,595	-\$ 1,281,595			\$ 0	\$ -				\$ -
Qualifying Transition Costs ⁵	1570	\$ -				\$ -	\$ 0				\$ 0
Pre-market Opening Energy Variance ⁵	1571	-\$ 0				-\$ 0	\$ 0				\$ 0
Extra-Ordinary Event Costs	1572	\$ -				\$ -	\$ -				\$ -
Deferred Rate Impact Amounts	1574	\$ -				\$ -	\$ -				\$ -
RSVA - One-time	1582	\$ 975,501		\$ 947,804	\$ 220,753	\$ 248,449	\$ 78,819	\$ 19,954	\$ 94,784		\$ 3,989
Other Deferred Credits	2425	\$ -				\$ -	\$ -				\$ -
Group 2 Sub-Total		\$ 12,402,348	\$ 2,788,428	\$ 4,096,563	\$ 220,753	\$ 11,314,965	\$ 373,384	\$ 4,460	\$ 460,283	\$ -	-\$ 82,439
Deferred Payments in Lieu of Taxes	1562	-\$ 150,927		\$ (150,927)		\$ 0	\$ 913,654	-\$ 2,440	\$ 911,083		\$ 131
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$ 2,982,081		-\$ 2,781,219		-\$ 200,861	-\$ 94,653	-\$ 52,977	-\$ 141,604		-\$ 6,025
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ -				\$ -	\$ -				\$ -
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 12,760,831	\$ 1,636,918	\$ 2,932,147	\$ 220,753	\$ 11,686,354	\$ 1,134,757	-\$ 286,195	-\$ 769,479	\$ -	\$ 1,618,041
Special Purpose Charge Assessment Variance Account	1521										
Total including Account 1521 ¹		\$ 12,760,831	\$ 1,636,918	\$ 2,932,147	\$ 220,753	\$ 11,686,354	\$ 1,134,757	-\$ 286,195	-\$ 769,479	\$ -	\$ 1,618,041
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account ⁸	1563	\$ -				\$ -	\$ -				\$ -
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances ¹⁰	1595	\$ -				\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board's decision. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved adjustments, please provide a breakdown in rows 28 through 31. Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 through 31. Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year. Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the 2006 LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012, in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2012 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, in support of the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, in support of the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, in support of the underlying residual balance in account 1595.



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2009											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions Debit / (Credit) during 2009 excluding interest and adjustments ⁶	Board-Approved Disposition during 2009	Adjustments during 2009 - other ³	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ³	Closing Interest Amounts as of Dec-31-09
Group 1 Accounts											
LV Variance Account	1550	\$ 341,423	-\$ 806,430			-\$ 465,007	\$ 8,610	\$ 1,244			\$ 9,854
RSVA - Wholesale Market Service Charge	1580	-\$ 5,535,584	-\$ 2,615,936			-\$ 8,151,521	-\$ 107,697	-\$ 62,363			-\$ 170,060
RSVA - Retail Transmission Network Charge	1584	-\$ 4,828,149	-\$ 799,298			-\$ 5,627,447	-\$ 123,118	-\$ 52,334			-\$ 175,452
RSVA - Retail Transmission Connection Charge	1586	-\$ 3,039,509	-\$ 3,257,761			-\$ 6,297,270	-\$ 45,873	-\$ 40,319			-\$ 86,191
RSVA - Power (excluding Global Adjustment)	1588	\$ 8,628,731	-\$ 835,728			\$ 7,793,003	\$ 106,179	\$ 57,079			\$ 163,258
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 8,336,384	\$ 8,318,310			\$ 16,654,694	\$ 189,331	\$ 110,317			\$ 299,648
Recovery of Regulatory Asset Balances	1590	-\$ 322,830	-\$ 23,160			-\$ 345,990	\$ 1,057,358	-\$ 3,748			\$ 1,053,611
Disposition and Recovery of Regulatory Balances (2008) ¹⁰	1595	-\$ 3,209,077	\$ 2,474,794			-\$ 734,283	\$ 615,689	-\$ 19,916			\$ 595,773
Disposition and Recovery of Regulatory Balances (2009) ¹⁰	1595	\$ -				\$ -	\$ -				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 371,389	\$ 2,454,791	\$ -	\$ -	\$ 2,826,180	\$ 1,700,479	-\$ 10,039	\$ -	\$ -	\$ 1,690,440
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 7,964,995	-\$ 5,863,519	\$ -	\$ -	-\$ 13,828,514	\$ 1,511,148	-\$ 120,356	\$ -	\$ -	\$ 1,390,793
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 8,336,384	\$ 8,318,310	\$ -	\$ -	\$ 16,654,694	\$ 189,331	\$ 110,317	\$ -	\$ -	\$ 299,648

		2009									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ⁶	Board-Approved Disposition during 2009	Adjustments during 2009 - other ³	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ³	Closing Interest Amounts as of Dec-31-09
Group 2 Accounts											
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -				\$ -	\$ 645				\$ 645
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 0				\$ 0	\$ 1,479				\$ 1,479
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ -	\$ 511,250			\$ 511,250	\$ -	\$ 220			\$ 220
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508					\$ -	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -				\$ -	\$ -				\$ -
Retail Cost Variance Account - Retail	1518	-\$ 336,240	-\$ 269,521			-\$ 605,761	\$ 7,266	-\$ 4,695			-\$ 11,961
Misc. Deferred Debits	1525	\$ -				\$ -	\$ 82				\$ 82
Renewable Generation Connection Capital Deferral Account	1531					\$ -	\$ -				\$ -
Renewable Generation Connection OM&A Deferral Account	1532					\$ -	\$ -				\$ -
Renewable Generation Connection Funding Adder Deferral Account	1533					\$ -	\$ -				\$ -
Smart Grid Capital Deferral Account	1534					\$ -	\$ -				\$ -
Smart Grid OM&A Deferral Account	1535					\$ -	\$ -				\$ -
Smart Grid Funding Adder Deferral Account	1536					\$ -	\$ -				\$ -
Retail Cost Variance Account - STR	1548	\$ 378,403	\$ 402,518			\$ 780,921	\$ 5,277	\$ 5,605			\$ 10,882
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -				\$ -	\$ 0				\$ 0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	-\$ 7,167,747	-\$ 3,495,193			-\$ 10,662,939	\$ -				\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ 12,950,636	-\$ 1,192,601			\$ 11,758,035	\$ -				\$ -
Smart Meter OM&A Variance	1556	\$ 5,241,463	\$ 3,633,261			\$ 8,874,725	-\$ 82,232	-\$ 20,723			-\$ 102,956
Conservation and Demand Management (CDM) Expenditures and Recoveries	1565	\$ 0				\$ 0	\$ -				\$ -
CDM Contra	1566	\$ 0				\$ 0	\$ -				\$ -
Qualifying Transition Costs ⁵	1570	\$ -				\$ -	\$ 0				\$ 0
Pre-market Opening Energy Variance ⁵	1571	-\$ 0				-\$ 0	\$ 0				\$ 0
Extra-Ordinary Event Costs	1572	\$ -				\$ -	\$ -				\$ -
Deferred Rate Impact Amounts	1574	\$ -				\$ -	\$ -				\$ -
RSVA - One-time	1582	\$ 248,449			-\$ 243,785	\$ 4,664	\$ 3,989	-\$ 3,972			\$ 17
Other Deferred Credits	2425	\$ -				\$ -	\$ -				\$ -
Group 2 Sub-Total		\$ 11,314,965	-\$ 410,285	\$ -	-\$ 243,785	\$ 10,660,894	-\$ 82,439	\$ 23,566	\$ -	\$ -	-\$ 106,005
Deferred Payments in Lieu of Taxes	1562	\$ 0				\$ 0	\$ 131	-\$ 131			\$ 0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$ 200,861				-\$ 200,861	-\$ 6,025	-\$ 2,271			-\$ 8,296
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ -				\$ -	\$ -				\$ -
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 11,686,354	\$ 2,044,506	\$ -	-\$ 243,785	\$ 13,487,074	\$ 1,618,041	-\$ 33,605	\$ -	\$ -	\$ 1,584,436
Special Purpose Charge Assessment Variance Account	1521										
Total including Account 1521 ¹		\$ 11,686,354	\$ 2,044,506	\$ -	-\$ 243,785	\$ 13,487,074	\$ 1,618,041	-\$ 33,605	\$ -	\$ -	\$ 1,584,436
The following is not included in the total claim but are included on a memo basis:											
Deferred PILs Contra Account ⁸	1563	\$ -				\$ -	\$ -				\$ -
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances ¹⁰	1595	\$ -				\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board's decision. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved adjustments, please provide a breakdown in rows 28 through 31. Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 through 31. Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year. Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the 2006 rate of return. If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012. If the LDC's 2011 rate year started October 1, the projected interest is recorded from January 1, 2011 to April 30, 2012. If the LDC's 2011 rate year started December 1, the projected interest is recorded from January 1, 2011 to April 30, 2012. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, include the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the underlying residual balance in account 1595.



2010														
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions Debit/ (Credit) during 2010 excluding interest and adjustments ⁶	Board-Approved Disposition during 2010	Other ⁷ Adjustments during Q1 2010	Other ⁷ Adjustments during Q2 2010	Other ⁷ Adjustments during Q3 2010	Other ⁷ Adjustments during Q4 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ⁸	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts														
LV Variance Account	1550	-\$ 465,007	-\$ 1,144,417						-\$ 1,609,424	\$ 9,854	-\$ 8,572			\$ 1,282
RSVA - Wholesale Market Service Charge	1580	-\$ 8,151,521	-\$ 8,098,525						-\$ 16,250,046	-\$ 170,060	-\$ 104,549			-\$ 274,609
RSVA - Retail Transmission Network Charge	1584	-\$ 5,627,447	\$ 392,976						-\$ 5,234,471	-\$ 175,452	-\$ 38,900			-\$ 214,352
RSVA - Retail Transmission Connection Charge	1586	-\$ 6,297,270	-\$ 2,755,674						-\$ 9,052,943	-\$ 86,191	-\$ 60,931			-\$ 147,122
RSVA - Power (excluding Global Adjustment)	1588	\$ 7,793,003	\$ 3,479,179						\$ 11,272,182	\$ 163,258	\$ 49,751			\$ 213,009
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 16,654,694	-\$ 6,031,437						\$ 10,623,257	\$ 299,648	\$ 96,331			\$ 395,979
Recovery of Regulatory Asset Balances	1590	-\$ 345,990	-\$ 532,965						-\$ 878,955	\$ 1,053,611	-\$ 4,642			\$ 1,048,969
Disposition and Recovery of Regulatory Balances (2008) ¹⁰	1595	-\$ 734,283	-\$ 37						-\$ 734,320	\$ 595,773	-\$ 5,873			\$ 589,899
Disposition and Recovery of Regulatory Balances (2009) ¹⁰	1595	\$ -							\$ -	\$ -				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 2,826,180	-\$ 14,690,899	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 11,864,719	\$ 1,690,440	-\$ 77,386	\$ -	\$ -	\$ 1,613,055
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 13,828,514	-\$ 8,659,462	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 22,487,976	\$ 1,390,793	-\$ 173,716	\$ -	\$ -	\$ 1,217,076
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 16,654,694	-\$ 6,031,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,623,257	\$ 299,648	\$ 96,331	\$ -	\$ -	\$ 395,979

		2010												
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments ⁶	Board-Approved Disposition during 2010	Other ³ Adjustments during Q1 2010	Other ³ Adjustments during Q2 2010	Other ³ Adjustments during Q3 2010	Other ³ Adjustments during Q4 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ⁷	Closing Interest Amounts as of Dec-31-10
Group 2 Accounts														
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ -							\$ -	\$ 645	\$ 645			\$ 0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 0							\$ 0	\$ 1,479	\$ 1,479			\$ 0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 511,250	\$ 431,280						\$ 942,530	\$ 220	\$ 6,061			\$ 6,281
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ -	\$ 92,803						\$ 92,803	\$ -				\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508	\$ -							\$ -	\$ -				\$ -
Retail Cost Variance Account - Retail	1518	-\$ 605,761	-\$ 188,350						-\$ 794,111	-\$ 11,961	\$ 5,884			-\$ 17,845
Misc. Deferred Debits	1525	\$ -							\$ -	\$ 82	\$ 82			\$ 0
Renewable Generation Connection Capital Deferral Account	1531	\$ -							\$ -	\$ -				\$ -
Renewable Generation Connection OM&A Deferral Account	1532	\$ -	\$ 197,472						\$ 197,472	\$ -	\$ 767			\$ 767
Renewable Generation Connection Funding Adder Deferral Account	1533	\$ -							\$ -	\$ -				\$ -
Smart Grid Capital Deferral Account	1534	\$ -							\$ -	\$ -				\$ -
Smart Grid OM&A Deferral Account	1535	\$ -	\$ 92,621						\$ 92,621	\$ -	\$ 555			\$ 555
Smart Grid Funding Adder Deferral Account	1536	\$ -							\$ -	\$ -				\$ -
Retail Cost Variance Account - STR	1548	\$ 780,921	\$ 551,064						\$ 1,331,985	\$ 10,882	\$ 8,070			\$ 18,952
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -							\$ -	\$ 0				\$ 0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	-\$ 10,662,939	-\$ 3,949,848						-\$ 14,612,787	\$ -				\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ 11,758,035	-\$ 2,905,311						\$ 8,852,725	\$ -				\$ -
Smart Meter OM&A Variance	1556	\$ 8,874,725	\$ 4,752,896						\$ 13,627,621	-\$ 102,956	-\$ 11,852			-\$ 114,808
Conservation and Demand Management (CDM) Expenditures and Recoveries	1565	\$ 0							\$ 0	\$ -				\$ -
CDM Contra	1566	\$ 0							\$ 0	\$ -				\$ -
Qualifying Transition Costs ⁵	1570	\$ -							\$ -	\$ 0				\$ 0
Pre-market Opening Energy Variance ⁵	1571	-\$ 0							\$ 0	\$ 0				\$ 0
Extra-Ordinary Event Costs	1572	\$ -							\$ -	\$ -				\$ -
Deferred Rate Impact Amounts	1574	\$ -							\$ -	\$ -				\$ -
RSVA - One-time	1582	\$ 4,664							\$ 4,664	\$ 17	\$ 37			\$ 54
Other Deferred Credits	2425	\$ -							\$ -	\$ -				\$ -
Group 2 Sub-Total		\$ 10,660,894	-\$ 925,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,735,522	-\$ 106,005	-\$ 39	\$ -	\$ -	-\$ 106,044
Deferred Payments in Lieu of Taxes	1562	\$ 0							\$ 0	\$ 0				\$ 0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$ 200,861							-\$ 200,861	-\$ 8,296	-\$ 1,606			-\$ 9,902
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ -	-\$ 243,024						-\$ 243,024	\$ -				\$ -
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ 13,487,074	-\$ 15,616,271	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 2,129,197	\$ 1,584,436	-\$ 77,425	\$ -	\$ -	\$ 1,507,011
Special Purpose Charge Assessment Variance Account	1521		\$ 1,007,613						\$ 1,007,613	-\$ 8,296	\$ 7,152			-\$ 1,144
Total including Account 1521 ¹		\$ 13,487,074	-\$ 14,608,658	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 1,121,584	\$ 1,576,139	-\$ 70,272	\$ -	\$ -	\$ 1,505,867
The following is not included in the total claim but are included on a memo basis:														
Deferred PILs Contra Account ⁸	1563	\$ -							\$ -	\$ -				\$ -
Board-Approved CDM Variance Account	1567								\$ -	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -	\$ 243,024						\$ 243,024	\$ -				\$ -
Disposition and Recovery of Regulatory Balances ¹⁰	1595	\$ -							\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board's decision. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dispositions, please provide a breakdown in rows 28 through 31. Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 through 31. Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions and recoveries. Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012, in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2012 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board.

Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, including the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the underlying residual balance in account 1595.



		2011			
Account Descriptions	Account Number	Principal Disposition during 2011 - instructed by Board	Interest Disposition during 2011 - instructed by Board	Closing Principal Balances as of Dec 31-10 Adjusted for Dispositions during 2011	Closing Interest Balances as of Dec 31-10 Adjusted during 2011 Disposition
Group 1 Accounts					
LV Variance Account	1550			-\$ 1,609,424	\$ 1,282
RSVA - Wholesale Market Service Charge	1580			-\$ 16,250,046	-\$ 274,609
RSVA - Retail Transmission Network Charge	1584			-\$ 5,234,471	-\$ 214,352
RSVA - Retail Transmission Connection Charge	1586			-\$ 9,052,943	-\$ 147,122
RSVA - Power (excluding Global Adjustment)	1588			\$ 11,272,182	\$ 213,009
RSVA - Power - Sub-Account - Global Adjustment	1588			\$ 10,623,257	\$ 395,979
Recovery of Regulatory Asset Balances	1590			-\$ 878,955	\$ 1,048,969
Disposition and Recovery of Regulatory Balances (2008) ¹⁰	1595			-\$ 734,320	\$ 589,899
Disposition and Recovery of Regulatory Balances (2009) ¹⁰	1595			\$ -	\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ -	\$ -	-\$ 11,864,719	\$ 1,613,055
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ -	\$ -	-\$ 22,487,976	\$ 1,217,076
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	\$ -	\$ 10,623,257	\$ 395,979

		2011			
Account Descriptions	Account Number	Principal Disposition during 2011 - instructed by Board	Interest Disposition during 2011 - instructed by Board	Closing Principal Balances as of Dec 31-10 Adjusted for Dispositions during 2011	Closing Interest Balances as of Dec 31-10 Adjusted during 2011 Disposition
Group 2 Accounts					
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508			\$ -	\$ 0
Other Regulatory Assets - Sub-Account - Pension Contributions	1508			\$ 0	\$ 0
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508			\$ 942,530	\$ 6,281
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508			\$ 92,803	\$ -
Other Regulatory Assets - Sub-Account - Other ⁷	1508			\$ -	\$ -
Retail Cost Variance Account - Retail	1518			-\$ 794,111	\$ 17,845
Misc. Deferred Debits	1525			\$ -	\$ 0
Renewable Generation Connection Capital Deferral Account	1531				
Renewable Generation Connection OM&A Deferral Account	1532				
Renewable Generation Connection Funding Adder Deferral Account	1533				
Smart Grid Capital Deferral Account	1534				
Smart Grid OM&A Deferral Account	1535				
Smart Grid Funding Adder Deferral Account	1536				
Retail Cost Variance Account - STR	1548			\$ 1,331,985	\$ 18,952
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555			\$ -	\$ 0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555			-\$ 14,612,787	\$ -
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555			\$ 8,852,725	\$ -
Smart Meter OM&A Variance	1556			\$ 13,627,621	-\$ 114,808
Conservation and Demand Management (CDM) Expenditures and Recoveries	1565			\$ 0	\$ -
CDM Contra	1566			\$ 0	\$ -
Qualifying Transition Costs ⁵	1570			\$ -	\$ 0
Pre-market Opening Energy Variance ⁶	1571			-\$ 0	\$ 0
Extra-Ordinary Event Costs	1572			\$ -	\$ -
Deferred Rate Impact Amounts	1574			\$ -	\$ -
RSVA - One-time	1582			\$ 4,664	\$ 54
Other Deferred Credits	2425			\$ -	\$ -
Group 2 Sub-Total		\$ -	\$ -	\$ 9,445,429	-\$ 107,365
Deferred Payments in Lieu of Taxes	1562			\$ 0	\$ 0
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592			-\$ 200,861	-\$ 9,902
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592			-\$ 243,024	\$ -
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		\$ -	\$ -	-\$ 2,419,290	\$ 1,505,690
Special Purpose Charge Assessment Variance Account	1521				
Total including Account 1521 ¹		\$ -	\$ -	-\$ 2,419,290	\$ 1,505,690
The following is not included in the total claim but are included on a memo basis:					
Deferred PILs Contra Account ⁸	1563				
Board-Approved CDM Variance Account	1567				
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592				
Disposition and Recovery of Regulatory Balances ¹⁰	1595				

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (positive or negative) as the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board's decision. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved adjustments, please provide a breakdown in rows 28 through 31. Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 through 31. Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transition period. Please describe "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the 2011 rate year. If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2012 to April 30, 2012. If the LDC's 2011 rate year started from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, including support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, including support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, including support the underlying residual balance in account 1595.



		Projected Interest on Dec-31-10 Balances			2.1.7 RRR			
Account Descriptions	Account Number	Projected Interest from Jan 1, 2011 to December 31, 2011 on Dec 31 -10 balance adjusted for disposition during 2011 ⁹	Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 ^{9, 10}	Total Claim	As of Dec 31-10 ⁴		Variance RRR vs. 2010 Balance (Principal + Interest)	
Group 1 Accounts								
LV Variance Account	1550	-\$ 23,659	-\$	1,631,800	-\$ 1,608,142	-\$		1
RSVA - Wholesale Market Service Charge	1580	-\$ 238,876	-\$	16,763,530	-\$ 16,524,655	-\$		0
RSVA - Retail Transmission Network Charge	1584	-\$ 76,947	-\$	5,525,770	-\$ 5,448,823	-\$		0
RSVA - Retail Transmission Connection Charge	1586	-\$ 133,078	-\$	9,333,144	-\$ 9,200,066	-\$		0
RSVA - Power (excluding Global Adjustment)	1588	\$ 165,701	\$	11,650,893	\$ 11,485,191	\$		1
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 156,162	\$	11,175,398	\$ 11,019,236	\$	-	
Recovery of Regulatory Asset Balances	1590	-\$ 12,921	\$	157,093	\$ 170,014	\$	0	
Disposition and Recovery of Regulatory Balances (2008) ¹⁰	1595	-\$ 10,794	-\$	155,215	-\$ 144,420	-\$	0	
Disposition and Recovery of Regulatory Balances (2009) ¹⁰	1595		\$	-		\$	-	
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 174,411	\$ -	10,426,076	-\$ 10,251,666	-\$	2	
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 330,573	\$ -	21,601,473	-\$ 21,270,902	-\$	2	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 156,162	\$ -	11,175,398	\$ 11,019,236	\$	-	

		Projected Interest on Dec-31-10 Balances			2.1.7 RRR			
Account Descriptions	Account Number	Projected Interest from Jan 1, 2011 to December 31, 2011 on Dec 31 -10 balance adjusted for disposition during 2011 ⁹	Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 ^{9, 10}	Total Claim	As of Dec 31-10 ⁴	Variance RRR vs. 2010 Balance (Principal + Interest)		
Group 2 Accounts								
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508		\$	0		-\$	0	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508		-\$	0		\$	0	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	\$ 13,855		962,666	\$ 948,811	\$	0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	\$ 1,364		94,167	\$ 92,803	-\$	0	
Other Regulatory Assets - Sub-Account - Other ⁷	1508		\$	-		\$	-	
Retail Cost Variance Account - Retail	1518	-\$ 11,673	-\$	823,629	-\$ 811,955	-\$	0	
Misc. Deferred Debits	1525	\$ -		0		-\$	0	
Renewable Generation Connection Capital Deferral Account	1531		\$	-		\$	-	
Renewable Generation Connection OM&A Deferral Account	1532		\$	198,239	\$ 198,239	\$	0	
Renewable Generation Connection Funding Adder Deferral Account	1533		\$	-		\$	-	
Smart Grid Capital Deferral Account	1534		\$	-		\$	-	
Smart Grid OM&A Deferral Account	1535		\$	93,176	\$ 93,176	-\$	0	
Smart Grid Funding Adder Deferral Account	1536		\$	-		\$	-	
Retail Cost Variance Account - STR	1548	\$ 19,580		1,370,517	\$ 1,350,937	\$	0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ -	-\$	0		\$	0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	-\$ 214,808	-\$	14,827,595	-\$ 14,612,787	-\$	0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ 130,135	\$	8,982,860	\$ 8,852,725	\$	-	
Smart Meter OM&A Variance	1556	\$ 200,326	\$	13,713,139	\$ 13,512,813	\$	0	
Conservation and Demand Management (CDM) Expenditures and Recoveries	1565		\$	0		-\$	0	
CDM Contra	1566		\$	0		-\$	0	
Qualifying Transition Costs ⁵	1570		\$	0		-\$	0	
Pre-market Opening Energy Variance ⁵	1571		-\$	0		\$	0	
Extra-Ordinary Event Costs	1572		\$	-		\$	-	
Deferred Rate Impact Amounts	1574		\$	-		\$	-	
RSVA - One-time	1582	\$ 69		4,786	\$ 4,718	\$	0	
Other Deferred Credits	2425		\$	-		\$	-	
Group 2 Sub-Total		\$ 138,848	\$ -	\$ 9,768,326	\$ 9,629,479	\$	1	
Deferred Payments in Lieu of Taxes	1562	\$ 0	\$	0		-\$	0	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$ 2,953	-\$	213,716	-\$ 210,764	-\$	0	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$ 3,572	-\$	246,597	-\$ 243,024	\$	-	
Total of Group 1 and Group 2 Accounts (including 1562 and 1592)		-\$ 35,564	\$ -	\$ 1,118,062	-\$ 622,188			
Special Purpose Charge Assessment Variance Account	1521	\$ 14,812		\$ 1,021,281	\$ 1,014,766	\$	8,296	
Total including Account 1521 ¹		-\$ 20,752	\$ -	\$ 96,781	\$ 392,578	\$	8,296	
The following is not included in the total claim but are included on a memo basis:								
Deferred PILs Contra Account ⁸	1563		\$	-		\$	-	
Board-Approved CDM Variance Account	1567		\$	-		\$	-	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592		\$	243,024	\$ 243,024	\$	-	
Disposition and Recovery of Regulatory Balances ¹⁰	1595		\$	-		\$	-	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 appending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board's decision. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved adjustments, please provide a breakdown in rows 28 through 31. Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 through 31. Closed April 30, 2002

For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transition costs as "other" components of 1508 and add more component lines if necessary.

1563 is a contra-account and is not included in the total but is shown on a memo basis. Account 1562 establishes the 2011 rate year. If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to April 30, 2012. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2012 to April 30, 2012. If the LDC's 2011 rate year started from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, including the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the underlying residual balance in account 1595.



Ontario Energy Board

**Deferral/ Variance Account Work
Form**

Variance Explanations

Hydro Ottawa Limited

Accounts that produced a variance on the 2012 continuity schedule are listed below.
Please provide a detailed explanation for each variance below.

Account Descriptions	Account Number	Variance RRR vs. 2010 Balance (Principal + Interest)	Explanation
Group 1 Accounts			
Low Voltage Account	1550	\$ (0.57)	
RSVA - Wholesale Market Service Charge	1580	\$ (0.43)	
RSVA - Retail Transmission Network Charge	1584	\$ (0.19)	
RSVA - Retail Transmission Connection Charge	1586	\$ (0.17)	
RSVA - Power (excluding Global Adjustment)	1588	\$ (0.64)	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	
Recovery of Regulatory Asset Balances	1590	\$ (0.05)	
Disposition and Recovery of Regulatory Balances (2008) ¹⁰	1595	\$ (0.00)	
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	\$ (0.00)	
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	\$ 0.00	
Retail Cost Variance Account - Retail	1518	\$ (0.00)	
Misc. Deferred Debits	1525	\$ (0.00)	
Renewable Connection OM&A Deferral Account	1532	\$ 0.00	
Smart Grid OM&A Deferral Account	1535	\$ (0.00)	
Retail Cost Variance Account - STR	1548	\$ 0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	\$ 0.00	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	\$ -	
Smart Meter OM&A Variance	1556	\$ 0.26	
Qualifying Transition Costs ⁵	1570	\$ (0.00)	
Pre-Market Opening Energy Variances Total ⁵	1571	\$ 0.27	
RSVA - One-time Wholesale Market Service	1582	\$ 0.01	
Special Purpose Charge Assessment Variance Account	1521	\$ 8,296.42	Formula issued with this schedule



CLEARANCE OF DEFERRAL AND VARIANCE ACCOUNTS

1.0 INTRODUCTION

Exhibit I1-1-1 (Updated) discusses the status of Hydro Ottawa Limited's ("Hydro Ottawa") deferral and variance accounts. Balances to October 31, 2007 for all accounts were approved for disposition by the Ontario Energy Board (the "Board") as part of Hydro Ottawa's 2008 Electricity Distribution Rates ("EDR") cost of service rate application, except as noted below. Hydro Ottawa has reviewed the amounts accumulated in the deferral and variance accounts since November 1, 2007 and is seeking a rate order from the Board to clear the actual balances accumulated to December 31, 2010. ~~for the accounts summarized in Table 1.~~ Hydro Ottawa is also seeking approval for clearance of deferral and variance accounts that have budgeted amounts past December 31, 2010. These accounts are discussed further in Section 2.0. Carrying charges ~~on these December 31, 2010 balances~~ were also projected to ~~December 31, 2011~~ and included in the balance to be cleared. Hydro Ottawa proposes that the new rate riders commence on January 1, 2012 at the same time as other changes to distribution rates.

2.0 VARIANCE AND DEFERRAL ACCOUNTS PROPOSED FOR DISPOSITION

Table 1 shows the principal and interest, for each deferral and variance account, for which Hydro Ottawa proposes disposition at this time. The principal balance is as of December 31, 2010, is based on Hydro Ottawa's audited financial statements. Carrying charges have been projected to ~~December 31, 2011~~ using the second quarter 2011 interest rate prescribed by the Board.

The total amount ~~accumulated between November 1, 2007 and December 31, 2010~~ sought for repayment to customers is \$9,132,303. Of this amount \$20,307,700 will be credited to all classes of customers based on the allocators discussed in Section 3.0. The remaining charge of \$11,175,398 relates to the global adjustment variance and



1 therefore would apply only to customers that are not on the regulated price plan (“non-
2 RPP”). Exhibit I1-1-1 (Updated) provides a description of each category of account.

3 **Table 1 - Total Balances to be Cleared¹**

Account Description	Account Number	Principal as of December 31, 2010	Carrying Charges to December 31, 2010	Projected Principal Balance	Projected Carrying Charges ² to December 31, 2011	Current Total Filing for Disposition
Group 1 Accounts						
Low Voltage (“LV”) Account	1550	(\$1,609,424)	\$1,282		(\$23,659)	(\$1,631,800)
Retail Settlement Variance Account (“RSVA”) - Wholesale Market Service	1580	(16,250,046)	(274,609)		(238,876)	(16,763,531)
RSVA - Retail Transmission Network	1584	(5,234,471)	(214,352)		(76,947)	(5,525,770)
RSVA - Retail Transmission Connection	1586	(9,052,943)	(147,122)		(133,078)	(9,333,144)
RSVA - Power commodity only	1588	11,272,182	213,009		165,701	11,650,893
RSVA - Power sub account Global Adjustment	1588	10,623,257	395,979		156,162	11,175,398
Recovery of Regulatory Asset balances	1590	(878,955)	1,048,969		(12,921)	157,093
Disposition and Recovery of Regulatory Balances Account	1595	(734,320)	589,899		(10,794)	(155,215)
Subtotal Group 1		(11,864,719)	1,613,055		(174,411)	(10,426,076)
Group 2 Accounts						
Other Regulatory Assets - Sub-Account - Incremental IFRS Transition Costs	1508	1,035,333	6,281		15,219	1,056,833
Retail Cost Variance Account - Retail	1518	(794,111)	(17,845)		(11,673)	(823,629)
Special Purpose Charge Assessment Variance Account	1521	1,007,613	7,152	(998,928)	1,994	17,832
Retail Cost Variance Account – STR	1548	1,331,985	18,952		19,580	1,370,517
Smart Meter Capital Variance Account (including recoveries from Smart Meter Adders)	1555	(\$14,612,787)		(4,840,220)		(\$19,453,007)
Smart Meter Operating Variance Account	1556	13,627,621	(114,808)	6,422,212	(6,237)	19,928,788
Deferred Payments in Lieu of Taxes	1562			(463,798)	(130,833)	(594,632)
RSVA - One-time Wholesale Market Service	1582	4,664	54		69	4,786
PILs & Taxes Variance	1592	(200,861)	(9,902)		(2,953)	(213,716)
Subtotal Group 2		1,399,457	(110,115)	119,266	(114,834)	1,293,773
Total Group 1 and Group 2		(10,465,263)	1,502,940	119,266	(289,245)	(9,132,303)

¹ Due to rounding subtotals and totals do not balance.

² Carrying charges are projected to December 31, 2011 with the exception of account 1556 Smart Meter Operating Variance Account which is projected to April 30, 2012.



Group 1 accounts represent the most significant balance of the total for Group 1 and Group 2. As defined by the Board in the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative ("EDDVAR Report"), Group 1 accounts are "Accounts that do not require a prudence review. This group will include Account balances that are cost pass-through and Accounts whose original balances were approved by the Board in a previous proceeding."¹

2.0.1 Smart Meters Variance Accounts

The December 31, 2010 variance account balances were completed by determining the revenue requirement for each year of Smart Meter costs and netting this with the amounts collected from customers in the same period from the Smart Meter Rate Adders approved from 2006 to 2010. Costs to April 30, 2007 were adjusted to the costs from the Board's Decision for the Smart Meter combined proceeding under EB-2007-0063/E2007-0544. Return on capital (interest and equity), stranded meter costs and amounts collected from customers from the Board-approved Smart Meter Rate Adders were recorded in Account 1555. Operating, Maintenance and Administration costs ("OM&A"), amortization, PILs and carrying charges were recorded in Account 1556.

Based on Hydro Ottawa's actual Smart Meter costs, the balances at December 31, 2010 for Account 1555 is a credit of \$5,760,063 and for Account 1556 is a debit of \$13,512,813, for a total debit between the two accounts of \$7,752,750. Without the stranded meter costs, the balance at December 31, 2010 for the two accounts would be a credit of \$1,099,974.

Hydro Ottawa is proposing to clear the balances in Account 1555 and 1556, with the exception of stranded meters, per the presentation of the Updated Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, June 22, 2011 ("Board Filing Requirements"). As part of Hydro Ottawa's 2011 EDR, EB-2010-0326, a new Smart Meter Rate Adder of \$1.42 per meter was approved for a twelve month

¹ EDDVAR Report, Page 6.



1 period, ending April 30, 2012. As Hydro Ottawa is applying for the disposition of
2 accounts 1555 and 1556, except stranded meters, no further disposition through a rate
3 rider is being requested. The projected revenue from the new Smart Meter Rate Adder
4 to April 30, 2012 is included in the proposed 1555 balance for disposal. Also included in
5 the proposed balance for account 1555 is the projected amount for the return on capital
6 until December 31, 2011; at which time Hydro Ottawa is proposing to include all Smart
7 Meter capital into its rate base. Included in the proposed balance for account 1556 is
8 projected OM&A, amortization, and PILs cost to December 31, 2011; at which time
9 Hydro Ottawa would start recording these OM&A cost as part of regular business
10 starting January 1, 2012. Carrying charges on these balances have been projected
11 using the third quarter 2011 prescribed interest rate and include for disposition.

12
13 Hydro Ottawa is asking the Board to determine that its spending for the Smart Meter
14 program is prudent. Hydro Ottawa is proposing to include all of the Smart Meter capital
15 additions to the end of 2011 into its 2012 rate base. Details of this are discussed in
16 Exhibit I2-1-1 (Updated).

17 18 **2.0.2 Special Purpose Charge Assessment Variance Account**

19
20 As part of the Board Filing Requirements, account 1521 Special Purpose Charge
21 Assessment Variance is to be disposed. The rate rider for the Special Purpose Charge
22 was in effect until April 30, 2011 making it necessary to dispose of the balance using
23 actual data from 2011 rather than the audited balance as at December 31, 2010.
24 Carrying Charges on these balances have been projected using the third quarter 2011
25 prescribed interest rate and include for disposition.

26 27 **2.1 Accounts Not Proposed for Clearance**

28
29 All balances for deferral and variance accounts at December 31, 2010 are being
30 proposed for clearance with the exception of the sub-Account Smart Meter Variance
31 Stranded Meters-Accounts, 1555 and 1556, and the Renewable Connection and Smart



1 Grid Variance Accounts, 1532 and 1535. The balances for Accounts not proposed for
2 clearance are in Table 2.

3

4 **Table 2 – Accounts Not Proposed for Clearance**

Account Description	Account Number	Principal Amounts as of December 31, 2010	Carrying Charges to December 31, 2010	Carrying Charges Projected to December 31, 2011	Balance
Smart Meter Capital Variance Account (including recoveries from Smart Meter Adders)	1555	(\$14,612,787)			(\$14,612,787)
Smart Meter Capital Variance – subaccount stranded meters	1555	8,852,725			8,852,725
Smart Meter Operating Variance Account	1556	—13,627,621	(114,808)	200,326	13,713,139
GEA-Renewable Connection OM&A Deferral Account	1532	197,472	767	2,903	201,142
GEA-Smart Grid OM&A Deferral Account	1535	92,621	555	1,362	94,537
Total ¹		\$9,142,818	\$1,321	\$4,264	\$9,148,404

5

6 **2.1.1 Smart Meters Variance Sub-Accounts**

7

8 The collection of the depreciation of Stranded Meters is still ongoing. As a result, Hydro
9 Ottawa is not requesting to clear this balance.

10

11 ~~The variance account balances were completed by determining the revenue requirement~~
12 ~~for each year of Smart Meter costs and netting this with the amounts collected from~~
13 ~~customers in the same period from the Smart Meter Rate Adders approved from 2006 to~~
14 ~~2010. Costs to April 30, 2007 were adjusted to the costs from the Board's Decision for~~
15 ~~the Smart Meter combined proceeding under EB-2007-0063/E2007-0544. Return on~~
16 ~~capital (interest and equity), stranded meter costs and amounts collected from~~

¹ Totals do not equal due to rounding.



1 customers from the Board-approved Smart Meter Rate Adders were recorded in Account
2 1555. Operating, Maintenance and Administration costs ("OM&A"), amortization, PILs
3 and carrying charges were recorded in Account 1556.

4
5 Based on Hydro Ottawa's actual Smart Meter costs, the balances at December 31, 2010
6 for Account 1555 is a credit of \$5,760,063 and for Account 1556 is a debit of
7 \$13,512,813, for a total between the two accounts of \$7,752,750. Without the stranded
8 meter costs, the balance at December 31, 2010 for the two accounts would be a credit of
9 \$1,099,974. Carrying costs to December 31, 2011 were then projected.

10
11 Hydro Ottawa is not proposing to clear the balances in Account 1555 and 1556, at this
12 time. As part of Hydro Ottawa's 2011 EDR, EB-2010-0326, a new Smart Meter Rate
13 Adder of \$1.42 per meter was approved for a twelve month period, ending April 30,
14 2012. As Hydro Ottawa is applying for new rates as of January 1, 2012 no further
15 disposition through a rate rider is being requested at this time. Final disposition of the
16 account balances would occur after 2011, when the Smart Meter program has
17 concluded.

18
19 Although Hydro Ottawa is not seeking to clear the variance balances in Accounts 1555
20 and 1556 as part of this proceeding, it is asking the Board to determine that its spending
21 for the Smart Meter program to the end of 2010 is prudent. Hydro Ottawa is proposing
22 to include all of the Smart Meter capital additions to the end of 2010 into its 2012 rate
23 base. Details of this are discussed in Exhibit I2-1-1.

24 25 2.1.2 Renewable Connection and Smart Grid Variance Accounts

26
27 Renewable Connection and Smart Grid Variance Accounts are still ongoing. As a result,
28 Hydro Ottawa is not requesting to clear these balances. Please refer to Exhibit B1-2-2
29 for more detail on Hydro Ottawa's Green Energy Act Plan.



3.0 DETERMINATION OF RATE RIDERS FOR RECOVERY

Table 3 shows the proposed rate riders to clear the balances shown in Table 1. The worksheet for determining the rate riders is included as Attachment AR (Updated) - Deferral and Variance Account Recovery Riders. This Attachment shows the allocation of the variance and deferral accounts to each customer class. Hydro Ottawa proposes that the same allocators be used for the accounts that were approved for Hydro Ottawa's 2008 EDR Application. Hydro Ottawa proposes to use customer numbers to dispose of the Smart Meter variance accounts as this was the same allocator as the rate adder. Hydro Ottawa proposes to use kWhs for the disposition of the Special Purpose Charge Assessment Variance as this was the same allocator as the original rate rider. These are consistent with the Board's EDDVAR Report.

As previously approved, Hydro Ottawa has used customer numbers (as opposed to number of connections) as the basis for allocating RCVA amounts to the street lighting, unmetered scattered loads ("USL") and sentinel lighting customer classes. For sentinel lights, the customer number was set at one to provide a reasonable allocation.

As noted in Section 2.0, there will be two sets of rate riders. The first, Rate Rider #1, applies to all customer classes. The second, Rate Rider #2, applies only to non-RPP customers.

For Rate Rider #1, rate riders for the Residential, General Service < 50 kW and USL classes are determined by dividing the amount allocated to each class by the 2012 forecasted annual kWhs for that class. For the remaining customer classes, the 2012 forecasted annual kWhs were used to determine the rate rider. Rate Rider #1 will be presented on the customer bill as part of the variable distribution charge for each class.

Rate Rider #2 is determined by dividing the total balance to be recovered for the global adjustment variance by the forecasted loss-adjusted kWh for non-RPP customers in 2012. Hydro Ottawa proposes to apply Rate Rider #2 on a per kWh basis, loss adjusted, for all non-RPP customers, the same way the monthly Global Adjustment is



charged. Rate Rider #2 would be presented as a separate line item on the bill, consistent with EB-2009-0405 Decision for Enersource Hydro Mississauga (“Enersource”)¹. It is proposed that this rate rider would apply on a prospective basis to non-RPP customers, i.e. the non-RPP customers in 2012. It is not possible to apply this to non-RPP customers on a retrospective basis as customers change throughout the year and come on and off the regulated price plan at different times.

The allocation to customer classes and development of both Rate Rider #1 and Rate Rider #2 are shown in Attachment AR (Updated).

Table 3 - Proposed Rate Schedule
Rate Rider for Disposition of Deferral and Variance Accounts
Effective January 1, 2012 to December 31, 2012

All Customers Deferral Variance Account Disposition Rate Rider	Variable Distribution Rate	Rate Rider #1
Residential Service	(per kWh)	-\$0.0024
General Service<50 kW	(per kWh)	-\$0.0027
General Service > 50 kW <1500 kW	(per kW)	-\$1.1509
General Service > 1500 kW < 5000 kW	(per kW)	-\$1.3606
Large User	(per kW)	-\$1.5859
Street Lighting	(per kW)	-\$0.9425
Unmetered Scattered Load	(per kWh)	-\$0.0028
Sentinel Lighting	(per kW)	-\$0.9828

Non Regulated Price Plan (RPP) Customers only Global Adjustment Sub-Account Disposition Rate Rider	Provincial Benefit	Rate Rider #2
Non-RPP Customers	(per kWh) loss adjusted	\$0.0024

¹ EB-2009-0405 Page 8 “Accordingly, in a manner consistent with subsection 3(4)(3) of the Regulation 429/04 of the Electricity Act, 1998, the Board directs Enersource to ensure the rate rider necessary to dispose of the global adjustment sub-account balance over the next two years is clearly identified as a separate line on the customer’s bill.”



4.0 IMPLEMENTATION

Hydro Ottawa requests that the rate order from the Board set out rate riders to be effective for a period of one year from January 1, 2012 to December 31, 2012. This would include a Deferral Variance Account Disposition Rider (Rate Rider #1) for all customers and a Global Adjustment Sub-Account Disposition Rate Rider (Rate Rider #2) only for non-RPP customers. Hydro Ottawa would record and dispose of Rate Rider #1 and Rate rider #2 separately.

In making this proposal, Hydro Ottawa considered both the bill impacts to customers and the impact on the company's cash flow. For the majority of customers, the net of the rate riders would be a credit, for residential non-RPP customers the net of the two rate riders would be charge. While the amount is material, paying this to customers over 12 months is manageable by the company.

For the non-RPP customers, the impact of the Global Adjustment Sub-Account Disposition Rate Rider will be offset by the Deferral Variance Account Disposition Rider. In determining if a one year recovery was reasonable, Hydro Ottawa reviewed the EB-2009-0405 Decision for Enersource. In that Decision, the Board approved a recovery of the global adjustment variance over a two-year period; however, the magnitude of Enersource's balance was such that a two-year recovery still resulted in a higher rate rider than being proposed by Hydro Ottawa to recover its balance over one year.¹

5.0 BILL IMPACTS

The impact of these proposed rate riders on the total bill of typical Residential and General Service < 50 kW customers are shown in Table 4.

¹ EB-2009-0405, Page Tariff of Rates and Charges Page 3 of 4 show the approved rate rider for Enersource of \$0.0039 per kWh. Hydro Ottawa, per Table 3, is proposing a rate of \$0.0024 per kWh.



1

Table 4 – Bill Impacts

Class	RPP	Non RPP (both rate riders combined)
Residential (800 kWh per month)	-1.87%	+0.07%
General Service < 50 kW (2000 kWh per month)	-2.13%	-0.08%

2



SHEET 1 - December 31, 2010 Variance and Deferral Account Balances to be Cleared

Account Description	Account Number	Principal Balance	Interest to	Balance at	Principal Additions	Interest Additions	Balance at	Total Approved	Principal Additions	Interest Additions	Balance at
		Oct 31-07 ¹	Oct 31-07 ¹	Oct 31-07	Nov 1-07 to Dec 31-07	Nov 1-07 to Dec 31-07	Dec 31-07	By OEB	Jan 1-08 to Dec 31-08	Jan 1-08 to Dec 31-08	Dec 31-08
		A	B = A x Interest Rate		D	C = A x Interest Rate	G = A+B+C+D+E+F	I	M	N	O = D+E+F+K+L+M+N
Retail Settlement Variance Accounts											
RSVA - Wholesale Market Service Charge	1580	-13,552,824	-163,560	-13,716,384	-744,562	-120,530	-14,581,475	-14,061,829	-4,791,023	-332,612	-5,643,281
RSVA - One-time Wholesale Market Service	1582	947,804	70,626	1,018,430	27,697	8,193	1,054,320	1,042,588	220,753	19,954	252,438
RSVA - Retail Transmission Network Charge	1584	3,495,962	198,077	3,694,038	-907,447	27,858	2,814,449	3,783,146	-3,920,702	-61,868	-4,951,267
RSVA - Retail Transmission Connection Charge	1586	-4,454,219	-647,138	-5,101,357	-277,960	-39,056	-5,418,372	-5,214,889	-2,761,549	-120,350	-3,085,381
RSVA - Power - Commodity Only	1588	3,948,697	332,782	4,281,479	4,495,200	51,310	8,827,989	4,382,126	4,133,531	155,517	8,734,910
RSVA - Power - Global Adjustment sub	1588	4,072,535	-39,110	4,033,425	1,699,041	35,964	5,768,430	0	2,564,808	192,476	8,525,715
		-5,542,045	-248,323	-5,790,368	4,291,969	-36,261	-1,534,660	-10,068,857	-4,554,182	-146,882	3,833,133
Other Variance and Deferral Accounts											
Other Regulatory Assets	1508	2,438,187	235,449	2,673,636	0	20,944	2,694,581	2,736,126	0	39,421	-2,124
Retail Cost Variance Account - Retail	1518	-122,528	12,413	-110,115	-81,290	-1,060	-192,466	-113,256	-254,950	-9,346	-343,506
Special Purpose Charge Assessment Variance Account	1521			0			0				0
Retail Cost Variance Account - STR	1548	738,524	31,486	770,010	-17,133	6,490	759,367	788,938	395,536	17,716	383,681
Low Voltage Charges	1550	1,308,915	44,142	1,353,057	115,502	11,385	1,479,944	1,386,604	225,921	30,772	350,033
Smart Meter Capital and Recovery Offset Variance	1555	-3,730,059		-3,730,059			-3,730,059		-3,437,688		-7,167,747
Smart Meter OM&A Variance	1556	2,971,264	-17,419	2,953,845			2,953,845		2,270,200	-64,813	5,159,231
Deferred Payments in Lieu of Taxes	1562	-717,471	914,951	197,480	566,544	-1,296	762,728	760,155	0	-2,440	132
PILs and Tax Variance	1592	-2,781,219	-70,323	-2,851,542	-200,861	-24,330	-3,076,733	-2,922,823	0	-52,977	-206,887
Recovery of Regulatory Asset balances	1590	2,679,863	1,050,475	3,730,338	-1,520,220	18,774	2,228,891	0	-1,482,473	-11,890	734,528
Disposition of Account Balances Approved in 2008	1595						0	7,330,663	4,879,976	-142,701	-2,593,388
		2,785,474	2,201,175	4,986,649	-1,137,458	30,906	3,880,097	9,966,407	2,596,523	-196,259	-3,686,046
Total		-2,756,571	1,952,852	-803,719	3,154,511	-5,355	2,345,437	-102,450	-1,957,659	-343,141	147,087

¹ Account 1555 Smart Meter Capital and Recovery Offset Variance and account 1556 Smart Meter OM&A Variance balances and Interest are at December 31, 2007

² Account 1556 Smart Meter OM&A Variance and account 1521 Special Purpose Charge Assessment Variance reflect 2011 projected principle additions in the calculation of the carrying charges



Account Description	Account Number	Total	Principal	Interest	Balance at	Principal	Interest	Principal	Interest	Balance at	Projected	Projected
		Approved	Additions	Additions		Additions	Additions	Balance at	Balance at		Principal	Principal
		By OEB	Jan 1-09 to Dec 31-09	Jan 1-09 to Dec 31-09	Dec 31-09	Jan 1-10 to Dec 31-10	Jan 1-10 to Dec 31-10	Dec 31-10	Dec 31-10	Dec 31-10	Jan 1-11 to Dec 31-11	Jan 1-12 to Dec 31-12
		I	M	N	O = D+E+F+K+L+M+N	P	Q	R = D+F+K+M+P	S = E+L+N+Q	T = R+S	U	V
Retail Settlement Variance Accounts												
RSVA - Wholesale Market Service Charge	1580		-2,615,936	-62,363	-8,321,580	-8,098,525	-104,549	-16,250,046	-274,609	-16,524,655		
RSVA - One-time Wholesale Market Service	1582		-243,785	-3,972	4,681	0	37	4,664	54	4,718		
RSVA - Retail Transmission Network Charge	1584		-799,298	-52,334	-5,802,899	392,976	-38,900	-5,234,471	-214,352	-5,448,823		
RSVA - Retail Transmission Connection Charge	1586		-3,257,761	-40,319	-6,383,461	-2,755,674	-60,931	-9,052,943	-147,122	-9,200,066		
RSVA - Power - Commodity Only	1588		-835,728	57,079	7,956,261	3,479,179	49,751	11,272,182	213,009	11,485,192		
RSVA - Power - Global Adjustment sub	1588		8,318,310	110,317	16,954,342	-6,031,437	96,331	10,623,257	395,979	11,019,236		
		0	565,801	8,409	4,407,343	-13,013,481	-58,261	-8,637,358	-27,041	-8,664,398	0	0
Other Variance and Deferral Accounts												
Other Regulatory Assets	1508		511,250	220	509,345	524,083	8,185	1,035,333	6,281	1,041,614		
Retail Cost Variance Account - Retail	1518		-269,521	-4,695	-617,722	-188,350	-5,884	-794,111	-17,845	-811,955		
Special Purpose Charge Assessment Variance Account	1521				0	1,007,613	7,152	1,007,613	7,152	1,014,766	-998,928	
Retail Cost Variance Account - STR	1548		402,518	5,605	791,803	551,064	8,070	1,331,985	18,952	1,350,937		
Low Voltage Charges	1550		-806,430	1,244	-455,153	-1,144,417	-8,572	-1,609,424	1,282	-1,608,142		
Smart Meter Capital and Recovery Offset Variance	1555		-3,495,193		-10,662,939	-3,949,848		-14,612,787		-14,612,787	-4,605,745	-234,475
Smart Meter OM&A Variance	1556		3,633,261	-20,723	8,771,769	4,752,896	-11,852	13,627,621	-114,808	13,512,813	6,422,212	
Deferred Payments in Lieu of Taxes	1562		0		132	0	-132	0	0	0	-463,798	
PILs and Tax Variance	1592			-2,271	-209,158		-1,606	-200,861	-9,902	-210,764		
Recovery of Regulatory Asset balances	1590		-23,160	-3,748	707,621	-532,965	-4,642	-878,955	1,048,969	170,014		
Disposition of Account Balances Approved in 2009	1595		2,474,794	-19,916	-138,510	-37	-5,873	-734,320	589,899	-144,420		
		0	2,427,520	-44,285	-1,302,812	1,020,040	-15,153	-1,827,905	1,529,980	-297,925	353,740	-234,475
Total		0	2,993,321	-35,876	3,104,531	-11,993,441	-73,414	-10,465,263	1,502,940	-8,962,323	353,740	-234,475

¹ Account 1555 Smart Meter Capital and Recovery Offset Variance

² Account 1556 Smart Meter OM&A Variance and account 1521



NAME OF UTILITY	Hydro Ottawa Limited	LICENCE NU
NAME OF CONTACT		DOCID NUME
E-mail Address		
VERSION NUMBER		PHONE NUM
Date		(extension)

Account Description	Account Number	Projected Interest on Dec 31-10 Principal Balance Jan 1-11 to Dec 31-11 ² W = Rx1.47%	Projected Interest on April 30-12 Principal Balance Jan 1-12 to April 30-12 X	Total Claim Y = T+U+V+W+X
Retail Settlement Variance Accounts				
RSVA - Wholesale Market Service Charge	1580	-238,876		-16,763,531
RSVA - One-time Wholesale Market Service	1582	69		4,786
RSVA - Retail Transmission Network Charge	1584	-76,947		-5,525,770
RSVA - Retail Transmission Connection Charge	1586	-133,078		-9,333,144
RSVA - Power - Commodity Only	1588	165,701		11,650,893
RSVA - Power - Global Adjustment sub	1588	156,162		11,175,398
		-126,969	0	-8,791,368
Other Variance and Deferral Accounts				
Other Regulatory Assets	1508	15,219		1,056,833
Retail Cost Variance Account - Retail	1518	-11,673		-823,629
Special Purpose Charge Assessment Variance Account	1521	1,994		17,832
Retail Cost Variance Account - STR	1548	19,580		1,370,517
Low Voltage Charges	1550	-23,659		-1,631,800
Smart Meter Capital and Recovery Offset Variance	1555			-19,453,007
Smart Meter OM&A Variance	1556	-9,256	3,020	19,928,788
Deferred Payments in Lieu of Taxes	1562	-130,833		-594,632
PILs and Tax Variance	1592	-2,953		-213,716
Recovery of Regulatory Asset balances	1590	-12,921		157,093
Disposition of Account Balances Approved in 2008	1595	-10,794		-155,215
		-165,296	3,020	-340,935
Total		-292,265	3,020	-9,132,303

¹ Account 1555 Smart Meter Capital and Recovery Offset Variance

² Account 1556 Smart Meter OM&A Variance and account 1521

2012 Data By Class	2012 Forecast kW	2012 Forecast kWhs Total	2012 Forecast kWhs non RPP	2012 Average Cust. Num.'s
RESIDENTIAL CLASS		2,254,961,609	237,552,610	280,901
GENERAL SERVICE <50 kW CLASS		760,702,061	120,414,636	23,636
GENERAL SERVICE >50 kW < 1500 kW	7,404,278	3,020,236,555	2,804,380,024	3,313
GENERAL SERVICE >1500 kW	1,719,678	827,861,363	827,861,363	67
LARGE USER CLASS	1,187,623	665,596,440	665,596,440	12
SMALL SCATTERED LOADS		17,184,348	0	126
SENTINEL LIGHTS	221	79,553	0	1
STREET LIGHTING	121,500	40,737,130	40,737,130	8
Totals	10,433,300	7,587,359,060	4,696,542,204	308,064

Allocators	kW	kWhs Total	kWhs non RPP	Cust. Num.'s
RESIDENTIAL CLASS	0.0%	29.7%	5.1%	91.2%
GENERAL SERVICE <50 kW CLASS	0.0%	10.0%	2.6%	7.7%
GENERAL SERVICE >50 kW < 1500 kW	71.0%	39.8%	59.7%	1.1%
GENERAL SERVICE >1500 kW	16.5%	10.9%	17.6%	0.0%
LARGE USER CLASS	11.4%	8.8%	14.2%	0.0%
SMALL SCATTERED LOADS	0.0%	0.2%	0.0%	0.0%
SENTINEL LIGHTS	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING	1.2%	0.5%	0.9%	0.0%
Totals	100%	100%	100%	100%

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Account Description	Account Number	2012 Forecast Dx Throughput Revenue
Retail Settlement Variance Accounts		
		\$75,464,427
RSVA - Wholesale Market Service Charge	1580	\$18,259,441
RSVA - One-time Wholesale Market Service	1582	\$32,480,105
RSVA - Retail Transmission Network Charge	1584	\$8,247,557
RSVA - Retail Transmission Connection Charge	1586	\$5,411,077
RSVA - Power - Commodity Only	1588	\$493,646
RSVA - Power - Global Adjustment sub	1588	\$3,256
		\$746,553
Other Variance and Deferral Accounts		\$141,106,062
Other Regulatory Assets	1508	
Retail Cost Variance Account - Retail	1518	
Special Purpose Charge Assessment Variance Account	1521	
Retail Cost Variance Account - STR	1548	
Low Voltage Charges	1550	
Smart Meter Capital and Recovery Offset Variance	1555	
Smart Meter OM&A Variance	1556	
Deferred Payments in Lieu of Taxes	1562	
PILs and Tax Variance	1592	
Recovery of Regulatory Asset balances	1590	
Disposition of Account Balances Approved in 2008	1595	
Total		
		53.5%
		12.9%
		23.0%
		5.8%
		3.8%
		0.3%
		0.0%
		0.5%
		100%

¹ Account 1555 Smart Meter Capital and Recovery Offset Variance² Account 1556 Smart Meter OM&A Variance and account 1521

**Sheet 2 - Rate Riders Calculation**NAME OF UTILITY
NAME OF CONTACT
E-mail Address
VERSION NUMBER
Date

Hydro Ottawa Limited

LICENCE NUMBER
DOCID NUMBER

ED-2002-0556

PHONE NUMBER
(extension)

	Amount	ALLOCATOR	Residential	GS < 50 KW	GS > 50 < 1500	GS > 1500	Large Users	Small Scattered Load	Sentinel Lighting	Street Lighting
Regulatory Asset Accounts:										
RSVA - Wholesale Market Service Charge	\$ (16,763,531)	kWh	\$ (4,982,118)	\$ (1,680,697)	\$ (6,672,918)	\$ (1,829,079)	\$ (1,470,570)	\$ (37,967)	\$ (176)	\$ (90,005)
RSVA - One-time Wholesale Market Service	\$ 4,786	kWh	\$ 1,423	\$ 480	\$ 1,905	\$ 522	\$ 420	\$ 11	\$ 0	\$ 26
RSVA - Retail Transmission Network Charge	\$ (5,525,770)	kWh	\$ (1,642,258)	\$ (554,009)	\$ (2,199,597)	\$ (602,920)	\$ (484,745)	\$ (12,515)	\$ (58)	\$ (29,668)
RSVA - Retail Transmission Connection Charge	\$ (9,333,144)	kWh	\$ (2,773,809)	\$ (935,733)	\$ (3,715,167)	\$ (1,018,345)	\$ (818,744)	\$ (21,138)	\$ (98)	\$ (50,110)
RSVA - Power - Commodity Only	\$ 11,650,893	kWh	\$ 3,462,643	\$ 1,168,108	\$ 4,637,773	\$ 1,271,236	\$ 1,022,067	\$ 26,388	\$ 122	\$ 62,555
RSVA - Power - Global Adjustment sub	\$ 11,175,398	kWh non RPP	\$ 565,255	\$ 286,526	\$ 6,673,008	\$ 1,969,892	\$ 1,583,783	\$ -	\$ -	\$ 96,934
Subtotal - RSVA	\$ (8,791,368)		\$ (5,368,863)	\$ (1,715,325)	\$ (1,274,996)	\$ (208,694)	\$ (167,789)	\$ (45,222)	\$ (209)	\$ (10,269)
Other Regulatory Assets - Account 1508 (1)		Dx Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Account 1508 (2)		Dx Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Regulatory Assets - Account 1508 (3)	\$ 1,056,833	Dx Revenue	\$ 565,201	\$ 136,757	\$ 243,264	\$ 61,771	\$ 40,527	\$ 3,697	\$ 24	\$ 5,591
Retail Cost Variance Account - Acct 1518	\$ (823,629)	# of Customers	\$ (751,007)	\$ (63,192)	\$ (8,858)	\$ (179)	\$ (32)	\$ (337)	\$ (3)	\$ (21)
Special Purpose Charge Assessment Variance Account 1521	\$ 17,832	kWh	\$ 5,300	\$ 1,788	\$ 7,098	\$ 1,946	\$ 1,564	\$ 40	\$ 0	\$ 96
Retail Cost Variance Account (STR) Acct 1548	\$ 1,370,517	# of Customers	\$ 1,249,674	\$ 105,152	\$ 14,739	\$ 298	\$ 53	\$ 561	\$ 4	\$ 36
Smart Meter Capital and Recovery Offset Variance 1555	\$ (19,453,007)	# of Customers	\$ (17,737,772)	\$ (1,492,519)	\$ (209,203)	\$ (4,231)	\$ (758)	\$ (7,956)	\$ (63)	\$ (505)
Smart Meter OM&A Variance 1556	\$ 19,928,788	# of Customers	\$ 18,171,602	\$ 1,529,023	\$ 214,319	\$ 4,334	\$ 776	\$ 8,151	\$ 65	\$ 518
Low Voltage Charges 1550	\$ (1,631,800)	kWh	\$ (484,971)	\$ (163,603)	\$ (649,557)	\$ (178,047)	\$ (143,149)	\$ (3,696)	\$ (17)	\$ (8,761)
PILs 1562	\$ (594,632)	Dx Revenue	\$ (318,013)	\$ (76,947)	\$ (136,874)	\$ (34,756)	\$ (22,803)	\$ (2,080)	\$ (14)	\$ (3,146)
PILs 1592	\$ (213,716)	Dx Revenue	\$ (114,297)	\$ (27,655)	\$ (49,194)	\$ (12,492)	\$ (8,196)	\$ (748)	\$ (5)	\$ (1,131)
Recovery of Regulatory Asset balances 1590	\$ 157,093	kWh	\$ 46,688	\$ 15,750	\$ 62,533	\$ 17,141	\$ 13,781	\$ 356	\$ 2	\$ 843
Disposition of Account Balances Approved in 2008 1595	\$ (155,215)	kWh	\$ (46,130)	\$ (15,562)	\$ (61,785)	\$ (16,936)	\$ (13,616)	\$ (352)	\$ (2)	\$ (833)
Subtotal - Non RSVA	\$ (340,935)		\$ 586,276	\$ (51,009)	\$ (573,516)	\$ (161,150)	\$ (131,851)	\$ (2,364)	\$ (8)	\$ (7,314)
Total to be Recovered	\$ (9,132,303)		\$ (4,782,588)	\$ (1,766,333)	\$ (1,848,512)	\$ (369,844)	\$ (299,640)	\$ (47,586)	\$ (217)	\$ (17,584)
Balance to be collected or refunded per year All	\$ (20,307,700)		\$ (5,347,843)	\$ (2,052,859)	\$ (8,521,519)	\$ (2,339,736)	\$ (1,883,423)	\$ (47,586)	\$ (217)	\$ (114,517)
Additional Balance to be collected from non RPP	\$ 11,175,398		\$ 565,255	\$ 286,526	\$ 6,673,008	\$ 1,969,892	\$ 1,583,783	\$ -	\$ -	\$ 96,934

Class
Recovery Rate Riders All
Billing Determinants
Recovery Rate Riders Global Adjustment non RPP
Billing Determinants

	GS > 50 < 1500				Large Users	Small Scattered Load	Sentinel Lighting	Street Lighting
Residential	GS < 50 KW		GS > 1500					
-0.0024 kWh	-0.0027 kWh	-1.1509 kW	-1.3606 kW	-1.5859 kW	-0.0028 kWh	-0.9828 kW	-0.9425 kW	
0.0024 kWh	0.0024 kWh	0.0024 kWh	0.0024 kWh	0.0024 kWh	0.0024 kWh		0.0024 kWh	



Total

\$ (16,763,531)
\$ 4,786
\$ (5,525,770)
\$ (9,333,144)
\$ 11,650,893
\$ 11,175,398

\$ (8,791,368)

\$ -
\$ -
\$ 1,056,833
\$ (823,629)
\$ 17,832
\$ 1,370,517
\$ (19,453,007)
\$ 19,928,788
\$ (1,631,800)
\$ (594,632)
\$ (213,716)
\$ 157,093
\$ (155,215)

\$ (340,935)
\$ (9,132,303)

\$ (20,307,700)
\$ 11,175,398



SMART METERS

1.0 SMART METER INVESTMENT PLAN

Hydro Ottawa Limited's ("Hydro Ottawa") implementation of the Province's Smart Meter Initiative ("SMI") is on track to be completed by the end of 2011. As of December 31, 2010, 272,447 Residential, 22,963 General Service < 50 kW, 2,739 meters for demand customers and 1,033 collectors have been installed. Table 1 illustrates the actual deployment results from 2006 to 2010 and the budgeted results for 2011.

Table 1 – Number of Meters Installed Each Calendar Year

	Customers at Dec. 31, 2010 with Smart Meters	2006 # meters Actual	2007 # meters Actual	2008 # meters Actual	2009 # meters Actual	2010 # meters Actual	2011 # meters Budget	Total
Residential	272,907	96,570	70,694	73,798	26,454	4,931	5,974	278,421
G.S.<50kW	23,044	765	5,606	10,269	5,053	1,270	724	23,687
Demand Customers	3,231	235	137	894	775	698	30	2,769
Collectors ¹		58	327	343	174	131	320	1,353
TOTAL	299,182	97,628	76,764	85,304	32,456	7,030	7,048	306,230

At the end of 2010, 99.3% of meters have been deployed to Residential and General Service < 50 kW customers. 34,973 of smart meters, 11.8%, were registered with the provincial meter data management and repository ("MDM/R") and 30,371 customers, 10.2% of customers with smart meters, were being billed time-of-use ("TOU") rates. By the end of 2011 Hydro Ottawa will have completed the Smart Meter program. Ongoing expenditures for 2012 metering will be treated as part of normal business and are shown in Exhibit B5-4-1.

¹ Collectors are essentially specialty meters that meter an individual premise and also collect meter data from surrounding meters. They are deployed on all classes of customers. Previously, Hydro Ottawa has reported the collectors as part of the meters deployed by class. However, the Board has previously requested that collectors be shown separately due to their higher unit costs. Therefore, for this Exhibit, Hydro Ottawa has shown the collectors as a separate grouping.



Hydro Ottawa is applying to include all of its Smart Meter capital additions from 2006 to 2010 into its 2012 rate base. The capital additions from 2006 to April 30, 2007 were included in the 2008 rate base as approved in the Smart Meter Proceeding (EB-2007-0063/EB-2007-0748) ("Smart Meter Proceeding") Decision issued August 8, 2007.

2.0 CAPITAL ADDITIONS¹

2.1 Overall Capital

Table 2 provides the 2006 to 2010 Actual capital additions and 2011 Budgeted capital additions for Smart Meters.

Table 2 – Capital Additions by Calendar Year (\$000)

	2006 Actual ²	2007 Actual	2008 Board Approved ³	2008 Actual	2009 Actual	2010 Actual	2011 Budget	Total ⁴
Total	\$16,430	\$11,390	\$9,684	\$14,572	\$7,106	\$5,990	\$3,920	\$59,406

Hydro Ottawa's plan has been to complete the mass deployment of meters first in areas in which meters were predominately outside, easy to access and with few modifications required. The capital expenditures are higher in the first three years of the implementation during this mass deployment due to the quantity of meters installed. Most installations were completed by a contractor in this period. In 2007, fewer meter installations were completed than originally planned as Hydro Ottawa refined its installation practices for older parts of the city and changed installation contractors (see

¹ Capital additions reflect the capitalization of the asset and therefore are capital expenditures adjusted by the year over year changes in construction work in progress.

² As part of the Smart Meter Proceeding, the Board determined that smart meter credits of \$2,896,862 earned through 2006 meter purchased should be recorded as an offset to the 2006 capital even though the credits were not used until 2007. These capital additions do not reflect this adjustment in order to reconcile the numbers to Hydro Ottawa's financial system; however, in calculating the balance in account 1555, this adjustment has been done.

³ This was included in the 2008 Smart Meter rate adder.

⁴ Total is out due to rounding.



Section 2.3). Therefore, in 2008 the capital spending was higher than budgeted to bring the meter installations back on track. This had the benefit of smoothing the spending between 2007 and 2008. The Smart Meter variance accounts track any differences between budgeted and actual spending.

In 2009, 2010 and 2011, the focus of the program was on the deployment of meters to locations that could not be accessed during the mass deployment, usually through pre-arranged appointments. The pace of implementation has therefore slowed, and unit costs of installation have increased as work proceeds on meters that are difficult to access.

The 2010 capital additions include \$3,512,363 related to the integration to the provincial MDM/R. This included \$2,073,489 of capital expenditures that occurred in prior years, but the assets were not capitalized until 2010, such as systems work for Hydro Ottawa's Advanced Metering Infrastructure management tool ("AMI MT") as well as other system changes for integration to the provincial MDM/R. The AMI MT converts the metering data into one of the formats accepted by the provincial MDM/R and is a quality assurance tool to identify and manage exception reporting for the meter data and to track and respond to any meter errors. Hydro Ottawa has also built interfaces between its TOU systems and the MDM/R using Oracle Data Integrator ("ODI") and made investments for a storage area network ("SAN") for data storage. The AMI MT, ODI and SAN are essential tools in managing the volume of information from the field. Hydro Ottawa's systems do not duplicate the functions of the provincial MDM/R. Hydro Ottawa relies on the provincial MDM/R for producing bills using TOU rates.

2.2 Unit Costs

Table 3 shows the per-unit costs for meters, installation and overall for each year in the categories used in the Smart Meter Proceeding.



1

Table 3 – Per Unit Costs

Advanced Metering Collection Device Residential and General Service < 50kW						
Costs	2006	2007	2008	2009	2010	Total
Smart Meters	13,674,584	7,610,831	9,294,436	3,583,103	808,533	34,971,488
Unit Cost of Meters	140	100	111	114	130	118
Installation	1,716,248	2,768,647	3,359,604	2,750,851	753,115	11,348,465
Unit Cost of Installation	18	36	40	87	121	38
Total Capital Cost Installed Meter	15,390,832	10,379,478	12,654,040	6,333,955	1,561,648	46,319,953
Unit Cost Installed Meter	158	136	151	201	252	157
Work Force Management	838,597	9,112				847,709
Total Capital Costs	16,229,430	10,388,590	12,654,040	6,333,955	1,561,648	47,167,663

Advanced Metering Regional Collector						
Costs	2006	2007	2008	2009	2010	Total
Collectors	53,473	384,929	302,372	152,591	126,137	1,019,502
Unit Cost of Collector	922	1,177	882	877	963	987
Installation	12,133	43,599	56,272	21,200	111,316	244,520
Unit Cost of Installation	209	133	164	122	850	237
Total Capital Costs Installed Collectors	65,606	428,528	358,645	173,790	237,453	1,264,022

Advanced Metering Control Computer¹						
Costs	2006	2007	2008	2009	2010	Total
Computer Hardware		53,634	5,138	0	666,387	725,159
Computer Software		79,986	0	0	0	79,986
Computer Software Licence and Installation		319,638	982,788	113,462	3,033,355	4,449,243
Total Capital Costs		453,258	987,925	113,462	3,699,743	5,254,388

AMCD Demand Customers						
Costs	2006	2007	2008	2009	2010	Total
Smart Meters	135,045	88,904	431,935	341,064	315,379	1,312,327
Unit Cost of Meters	575	649	483	440	452	479
Installation		30,281	139,932	143,571	175,687	489,471
Unit Cost of Installation		221	157	185	252	179
Total Capital Costs Installed Meter	135,045	119,185	571,867	484,635	491,065	1,801,797
Total Unit Cost Installed Meter	575	870	640	625	704	658

Total Capital	16,430,082	11,389,561	14,572,477	7,105,842	5,989,909	55,487,870
---------------	------------	------------	------------	-----------	-----------	------------

2

3 Included within the Residential and General Service < 50kW category are variety of
 4 different meter types. Most of the meters are the standard single phase meters. Some
 5 residential premises have 400A services and therefore require more expensive meters.
 6 Some apartment buildings have 120V/208V services requiring specialized meters.

¹ As noted previously, the capital additions for 2010 are almost exclusively related to capital expenditures in prior years for assets not yet capitalized (and therefore were in construction work in progress until 2010).



1 Given Hydro Ottawa's large service area (1,104 square kilometres), some premises are
2 located in remote areas requiring meters with antennae, at an additional cost. For
3 General Service < 50kW customers, many have three phase electrical services requiring
4 the installation of a meter that is capable of reading demand, even though the demand
5 reading is not required. The per-unit cost of meters can therefore increase or decrease
6 depending on the quantity of the different kind of meters being installed. In initial phases
7 of the project, a large percentage of Hydro Ottawa's installations were the simpler less
8 expensive meters. Now at the end of the project, the more complicated metering
9 configurations represent a higher percentage of the total work to be done.

10
11 During 2006, 2007 and 2008, most of the residential installations were being completed
12 by a contractor as part of the mass deployment. With the mass deployment now
13 completed, the remaining installations are being completed by Hydro Ottawa staff due to
14 their complicated nature or difficulties in gaining access. Hydro Ottawa has always
15 indicated that the unit cost of installations would increase as the project continued after
16 the easier installations had been completed.

17
18 Due to performance issues with the collector meters, Hydro Ottawa replaced the majority
19 of collector meters in 2010 with an updated version. The remaining collectors were
20 replaced by the end of the second quarter in 2011. The vendor replaced the collector
21 meters without cost. As a result, the per meter costs of the collectors in 2010 remained
22 at a similar level to 2009 while the installation costs are much higher. However,
23 calculating the installation costs of only newly installed collectors, the per unit cost would
24 decrease to \$235.26, which is more in line with the 2009 per meter installation cost.

25 26 **2.3 Procurement**

27
28 As part of the Smart Meter Proceeding, Hydro Ottawa filed details of its procurement
29 process for the selection of Elster EnergyAxis for its AMI. Hydro Ottawa has continued
30 to use Elster meters throughout the project. Hydro Ottawa worked on joint procurement
31 with other members of the Coalition of Large Distributors (Toronto Hydro Electric System



Limited ("THESL"), Enersource Hydro Mississauga, Horizon Utilities, Veridian Connections and PowerStream). All but PowerStream selected Elster for their AML. The Ontario Energy Board (the "Board") deemed that this procurement process was prudent.

In 2008, THESL issued a new request for proposal ("RFP") for metering. From this RFP, THESL obtained a new and reduced per unit pricing arrangement from Elster. Elster agreed to provide this same pricing arrangement to Hydro Ottawa. This is the basis for Hydro Ottawa's procurement in 2008, 2009, and 2010.

As part of the Smart Meter Proceeding, Hydro Ottawa also provided details of its procurement process to select an installation vendor. The Board also found this process to be prudent. In 2007, Hydro Ottawa's installation vendor indicated that they could no longer continue with the contract at the existing pricing. At that time, based on a number of considerations, Hydro Ottawa changed vendors to Honeywell Utility Solutions, the qualified vendor with the next lowest pricing from the initial RFP. This vendor provided services through the remainder of 2007 until the end of 2009.

3.0 COST BEYOND MINIMUM FUNCTIONALITY

Included in the total project spending are installations for customers with demand. As part of the Smart Meter Proceeding, the Board determined that Hydro Ottawa's installation of 328 commercial demand meters to April 30, 2007 was prudent. Hydro Ottawa has continued the installation of commercial demand meters and by the end of 2010 has installed 2,739 meters. Details of the costs of these installations are shown in Table 3 under AMCD Demand Customers and have been included in the total Smart Meter project cost.

Hydro Ottawa has installed a number of Smart Meters with the additional functionality of remote disconnection. The decision to install this functionality is based on an internal consideration of the cost/benefit. As such, Hydro Ottawa has not included this cost as



part of the Smart Meter program. The total costs to date for Smart Meters with remote disconnects is \$404,500.

4.0 OPERATIONS, MAINTENANCE AND ADMINISTRATION (“OM&A”)

In 2010, Hydro Ottawa started focusing on the transition to TOU billing. This is an extremely significant change for customers and the employees charged with supporting the ‘meter to cash’ and customer functions. As such, additional resources and effort have been assigned to manage this change. In addition, operating and maintaining the AMI is a new accountability. New skills and resources are required to ensure the accuracy and timeliness of the daily collection of over seven million meter readings and to manage effective interactions between Hydro Ottawa’s AMI, Customer Information System (“CIS”) and the provincial MDM/R.

Table 4 summarizes the OM&A costs for the project from 2007 to 2011 (Hydro Ottawa did not record any OM&A costs in 2006). The OM&A account grouping is shown in brackets for each cost.

Table 4 – Operating Maintenance and Administration (“OM&A”)¹

Costs	2007 Actual	2008 Board Approved	2008 Actual	2009	2010	2011 Budget	Total
Labour and benefits (O&M)	188,025	274,838	102,745	251,255	445,144	532,852	1,520,021
Outside Services (O&M)	0		76,975	193,454	46,042	378,000	694,472
Training / Change Management Cost (Administration)	2,535		7,892	97,127	2,132		109,686
Miscellaneous Administration (Administration)	82,144	10,620	29,741	45,689	10,757		168,331
Telephony / Data Communications (O&M)	201,153	199,560	368,440	356,565	409,354	273,560	1,609,073
Customer Communications (Administration)	54,995	200,000	53,138	4,893	139,701	591,000	843,727
IT maintenance contracts/software (Administration)	74,298	55,000	76,680	180,787	637,760	949,000	1,918,524
Total Operating Costs	603,150	740,018	715,611	1,129,772	1,690,890	2,724,412	6,863,835

¹ Totals do not equal due to rounding.



1 Hydro Ottawa's actual OM&A spending for 2008 was very close to the amount included
2 in Hydro Ottawa's 2008 Electricity Distribution Rate ("EDR") Application. The labour
3 category has now been broken down to reflect outside services including contract
4 employees. Included within outside services are costs for repairing customer-owned
5 property as a result of meter deployment. The amount for this work was less than \$100k
6 each year. In 2009, Hydro Ottawa began developing comprehensive plans for the roll
7 out of TOU rates. Additional staff, both permanent and on contract, was added to
8 support the initiative. The volume of data being managed increased significantly as
9 more meters were converted and additional staff was required to manage and analyze
10 the data. The 2011 budget also reflects the one time increase in outside services costs
11 related to call volume as the TOU rates roll out to all customers.

12
13 In 2010, the activity related to customer communications increased significantly over
14 2009. In late 2009, Hydro Ottawa formed a dedicated team for change management to
15 document process changes and identify impacts, develop and implement training,
16 communicate to staff and ensure external communications are coordinated with the roll
17 out. An overall customer communications plan has been developed including materials
18 such as a welcome package to TOU rates. The welcome package directs customers to
19 the web site developed as part of this project that will assist customers in understanding
20 their bill and reviewing their consumption. These costs are budgeted for 2011 will
21 increase as TOU rates roll out to all customers and as a result the 2011 Budget is higher
22 than any other year.

23
24 Starting in 2009 and increasing in 2010 are the costs of information technology
25 maintenance contracts including new Oracle software required for TOU, web services
26 support, contracts with IBM for supporting integration to Hydro Ottawa's CIS, support for
27 an upgrade to Hydro Ottawa's settlement system (Lodestar) and a support contract for
28 the Elster system. The 2011 Budget incorporates a Disaster Recovery Plan that
29 includes an offsite location.



Hydro Ottawa continues to use the Smart Meter variance accounts to track differences between actual and forecast amounts, with accrued interest.

5.0 2012 METERING

Hydro Ottawa considers the Smart Meter program substantively complete. Therefore all 2012 costs have been included as part of regular business. For example, a discussion of 2012 capital expenditures for metering can be found in Exhibit B5-4-1, Section 4.4.

6.0 VARIANCE ACCOUNTS 1555 and 1556

6.1 Determination Balances

As discussed in Exhibit I1-1-2 (Updated), Hydro Ottawa has determined the balances in Accounts 1555 and 1556 by calculating the revenue requirement for each year resulting from the Smart Meter spending and netting this with the amounts collected from customers from the Smart Meter Rate Adders. A sub-Account of 1555 is also used to record stranded meter costs as discussed in Section 6.2 below.

The total balance in Accounts 1555 and 1556 at December 31, 2010, excluding stranded meters, was a credit of \$1,099,974. Table 5 shows the details for these balances. Hydro Ottawa recorded the return on capital net of the recoveries from customers in Account 1555 and the OM&A, depreciation expense, PILs and carrying charges in Account 1556. Hydro Ottawa is not seeking to clear these balances at this time as explained in Exhibit I1-1-2 (Updated) Section 2.4-2.0.1, but and is seeking the Board's determination that the spending underpinning these balances has been prudent.

As noted in Table 5, as part of Hydro Ottawa's 2008 EDR Application, the Board approved the inclusion in the 2008 rate base of Hydro Ottawa's Smart Meter costs to



April 30, 2007 of \$15.7 million. As a result, the 2008 assets were reduced by that amount for the purposes of the revenue requirement calculation and the opening balance for 2008 was set to zero.

Table 5 – Calculation of Revenue Requirement¹

Item	2006	2007	2008	2009	2010	2011 Budget
Investment in Smart Meters	\$13,533	\$27,820	\$42,392	\$49,498	\$55,487	59,406
Approved in EDR Rate Base to 2007/04/30			15,724	15,724	15,724	15,724
Smart Meters Investment not in rate base	13,533	27,820	26,668	33,773	39,763	43,682
Accumulated Amortization	465	402	1,819	4,011	6,894	10,484
Net Book Value	13,068	27,418	24,849	29,763	32,869	33,198
Average Net Book Value Investments not in rate base	6,534	20,243	12,424	27,306	31,316	33,034
Return on Rate base debt	206	617	579	856	985	1,043
Return on Rate base equity	235	705	634	941	1,081	1,144
Add:		603	716	1,130	1,691	2,724
OM&A						
Depreciation Expense	465	1,416	1,381	2,192	2,883	3,589
Carrying Charges		(17)	(65)	(21)	(12)	(9)
PILs	101	385	174	311	179	109
Revenue Requirement	1,007	3,710	3,419	5,410	6,807	8,600
Less:	1,011	4,482	4,651	5,292	6,016	6,793
Funding collected in rates						
Net Entry to 1555 and 1556	(4)	(772)	(1,232)	117	791	1,807
Closing Balance 1555 and 1555 ²					(\$1,100)	707

6.2 Stranded Meters

When a Smart Meter replaces a conventional meter that has not been fully amortized, the conventional meter becomes stranded. The Decision related to the Smart Meter Proceeding, issued August 8, 2007 states “The Board also accepts that stranded costs, properly calculated, are recoverable”, and goes on to say, “Many of the utilities suggested that at the present time, the stranded costs associated with existing meters

¹ Totals do not equal due to rounding.

² Not including stranded meters



should stay in rate base. The Board accepts this proposition. Utilities can, if they choose, bring forward applications for the recovery of stranded costs in their 2008 rates".¹

As part of the 2008 EDR Application, the Board approved the amortization of these stranded meters over a six year period. Table 6 shows the yearly disposal of meters, proceeds on sale of meters, and the recovery from amortization. As part of this application, Hydro Ottawa is proposing to amortize the remaining balance over the period ending December 31, 2013.

Table 6 – Stranded Meters (\$000)²

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 Budget	243	(171)	72	-	-	(2,951)	4,490
TOTAL	\$45,791	(\$26,489)	\$19,303	(\$233)	(\$1,419)	(\$11,677)	

Since 2007, when the initial gross asset for stranded meters was assessed, there has been further refinement of the cost pool that represents stranded meters. The meter asset pool initially contained wholesale meters, interval meters and conventional meters that had to be separated. The refinements have resulted in a small change to the allocation between the three classes of meter assets. The accumulated amortization has also been updated to reflect the actual schedule of meter removals. As discussed in Section 2.0.12.4(Updated), Hydro Ottawa installed fewer meters in 2007, and more in 2008, than originally planned. As a result, there was additional amortization accumulated to the meter pool before the meters were removed so that the net stranded

¹ Pages 15 and 16, Decision with Reason, Smart Meter Proceeding, August 8, 2007

² Totals do not equal due to rounding.



1 asset is approximately \$1M lower than initially forecast in 2007. By the end of 2011,
2 essentially all conventional meters will have been removed and recorded as a stranded
3 asset and therefore the final balance remaining to be recovered from 2012 to 2013 can
4 be more accurately forecasted.

6 **7.0 FILING REQUIREMENTS**

7
8 As required by the 2012 Filing Requirements for Transmission and Distribution Rate
9 Applications, Chapter 2, Table 7 provides details of Hydro Ottawa's Smart Meter
10 activities in the format set out in Appendix 2-Q-2-S, also please refer to Attachment BI.



Table 7 - Smart Meter Activity

Year	Smart Meters Installed				Accumulated Percentage of applicable customers converted (%)	Account 1555		Account 1556
	Residential	GS < 50 kW	Collectors ¹	Demand Customer		Funding Adder Revenues Collected	Capital Additions ²	Operating Expenses
2006	96,570	765	58	235	31.9%	\$1,010,867	\$16,430,082	\$0
2007	70,694	5,606	327	137	25.1%	4,481,727	11,389,561	603,150
2008	73,798	10,269	343	894	27.9%	4,651,361	14,572,477	715,611
2009	26,454	5,053	174	775	10.6%	5,292,458	7,105,842	1,129,772
2010	4,931	1,270	131	698	2.3%	6,015,621	5,989,909	1,690,890
2011 Budget	5,974	724	320	30	2.3%	6,792,551	3,918,570	2,724,412
Total	278,421	23,687	1,353	2,769	100%	\$28,244,585 ³	\$59,406,441	\$6,863,835

¹ With the Elster AMI, collectors are deployed throughout the city in place of meters at specific customers. Therefore to reflect the true number of customers that have been converted, collectors must be considered like a meter.

² Hydro Ottawa has expressed this as capital additions instead of capital expenditures because that is how entries to Account 1555 were determined. Capital additions are net of construction work in progress and therefore reflect an asset that is used and useful. In July 2007, meters were received at no cost. As determined by the Board, for the purposes of determining the balance in 1555 to be cleared, meter credits of \$2,896,862 were credited to 2006 and debited to 2007. This does not affect the overall cost of the program, only the timing of the costs.

³ Total does not equal due to rounding.



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-Additions ¹	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.



LOST REVENUE ADJUSTMENT MECHANISM ("LRAM")

1.0 INTRODUCTION

On May 31, 2004, the Ministry of Energy granted approval to all electricity distributors in Ontario to apply to the Ontario Energy Board (the "Board") for adjustments to their 2005 distribution rates that would enable them to recover the 3rd tranche of their incremental market adjusted revenue requirement, on the condition that the funds be reinvested in Conservation and Demand Management ("CDM") programs. On February 3, 2005 Hydro Ottawa Limited ("Hydro Ottawa") received a Decision for its CDM plan of \$9,279k, as submitted for the Board's review in the application dated November 4, 2004 and amended on December 6, 2004. The funds were to be spent by September 30, 2007.

On December 13, 2006, Hydro Ottawa received approval to reallocate part of its budget between program areas and was granted an extension of time to September 30, 2008 to spend the funds approved for the Commercial, Industrial & Institutional (>50kW) programs. On September 26, 2007, Hydro Ottawa was granted a further extension to the completion date for 3rd tranche Distributed Energy CDM activities to September 30, 2008. All of the 3rd tranche funds had been committed as of September 30, 2008.

Hydro Ottawa did not apply for further CDM funding through distribution rates as part of the 2006, 2007 and 2008 Rate Applications. In 2007 through 2010, Hydro Ottawa has received CDM funding from the Ontario Power Authority (the "OPA").

In preparing this request for recovery of LRAM, Hydro Ottawa has relied on the Board's *Guidelines for Electricity Distributor Conservation and Demand Management* issued on March 28, 2008 (EB-2008-0037) (the "Board's Guidelines"). Hydro Ottawa has also relied upon the Board's September 11, 2007 Decision and Order related to Toronto Hydro-Electric System Limited's LRAM/SSM application (the "Toronto Hydro Decision") granting approval and recovery of amounts related to CDM activities (EB-2007-0096) and September 22, 2009 Decision and Order related to Toronto Hydro-Electric System



Limited's LRAM/SSM application (the "Toronto Hydro 2007 Decision") granting approval and recovery of amounts related to CDM activities in 2007 (EB-2008-0401).

In the Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, issued on June 22, 2011, the Board stated: "Distributors intending to file an LRAM ... application for CDM Programs funded by the OPA between 2005 and 2010, shall do so as part of their 2012 rate application filings"¹.

The purpose of the 2012 LRAM riders would be to recover lost distribution revenue in 2009 to 2011 due to 2009 and 2010 CDM programs funded by the OPA. As per the Board's Guidelines, the Shared Savings Mechanism ("SSM") is only available for programs that are funded through distribution rates, not those funded by the OPA, therefore this application does not include a request for a SSM rate rider.

2.0 2009 LRAM RIDERS

As part of the 2009 Incentive Regulation Mechanism ("IRM") Rate Application, Hydro Ottawa applied for and received approval to recover LRAM related to lost distribution revenue in 2007 due to 2005, 2006 and 2007 CDM programs funded from 3rd tranche funding and SSM related to 2007 CDM programs funded from 3rd tranche funding. The approved rate riders, which were in effect until April 30th, 2010, are shown below in Table 1:

Table 1 –2009 LRAM/SSM Recovery Rate Riders

Class	Volumetric Rate Rider
Residential per kWh	\$0.0005
General Service 50 to 1,499 kW per kW	\$0.0045
General Service 1,500 to 4,999 kW per kW	\$0.0019

¹ Pg. 34, Update to Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, issued June 22, 2011.



3.0 2010 LRAM RIDERS

As part of the 2010 IRM Rate Application, Hydro Ottawa applied for and received approval to recover LRAM related to lost distribution revenue in 2007 due to 2007 OPA programs. The approved rate rider, which was in effect until April 30th, 2011, is shown below in Table 2:

Table 2 – 2010 LRAM Recovery Rate Riders

Class	Volumetric Rate Rider
Residential per kWh	\$0.0001

Hydro Ottawa was not eligible to collect LRAM for the rebasing year of 2008 as the load forecast had been adjusted for savings due to CDM programs to that date; however, the load forecast did not incorporate any saving for new programs, such as those funded by the OPA in 2009.

4.0 2009 and 2010 OPA Programs

The OPA has provided Hydro Ottawa with the verified results for all OPA funded programs for 2009. Details are provided in Attachment AS. For efficiency purposes, only the results applicable to 2009 through 2011 are shown in the attached spreadsheet, although 25 years were provided. The OPA has indicated that the final 2010 CDM results will be released in Q4 2011. In the absence of final results for 2010, Hydro Ottawa has based the 2010 LRAM on estimated numbers and as soon as final results are available, they will be filed with the Board.

The Board's Guidelines states "The LRAM applies to programs implemented by the distributor, within its licensed service area, including programs delivered by the



distributor itself and/or programs delivered for the distributor by a third party”². Hydro Ottawa delivered the following 2009 OPA programs in its service territory in 2009 and 2010:

- The Great Refrigerator Roundup Program (“GRRP”),
- Every Kilowatt Counts (“EKC”) Power Savings Event,
- *peaksaver*®,
- Electricity Retrofit Incentive, and
- Power Savings Blitz, also called Small Commercial Direct Install (“SCDI”).

Hydro Ottawa promoted the following programs in its service territory in 2009 and 2010 and therefore receives credit for the results of the programs;

- Cool Savings Rebate Program (“CSRP”),
- High Performance New Construction, and
- Demand Response programs.

A brief description of each program is provided below:

- GRRP was a province-wide energy efficiency initiative designed to act as the catalyst for the removal of older, inefficient appliances from the homes of residential electricity consumers. The removal of second or replacement full-sized refrigerators or freezers was the GRRP’s primary focus, with a secondary focus on room air conditioners and smaller “bar” style refrigerators or freezers. The final program element important to OPA was the environmentally friendly manner in which appliances removed from households were decommissioned.
- EKC was a province-wide education and incentive program targeted at Ontario’s residential households. The goal of the program was to provide Ontario homeowners and tenants with the necessary tools and information to save electricity and to have a positive impact on the environment by inducing

² Pg. 18, Board’s *Guidelines for Electricity Distributor Conservation and Demand Management* issued on March 28, 2008



- 1 customers to implement 'easy to do' and 'low cost' energy saving measures.
2 Hydro Ottawa delivered both the spring and fall campaigns in its service territory.
3 The products for which discount coupons were provided in the Spring campaign
4 included Energy Star® Specialty compact fluorescent lights ("CFLs"), clothes
5 lines, plug-in pool timers, Energy Star® light fixtures, window film, pipe wrap,
6 Energy Star® ceiling fans and water heater blankets. The products for which
7 coupons were provided in the Fall campaign were Energy Star® Specialty CFLs,
8 electric baseboard programmable thermostats, Energy Star® light fixtures,
9 lighting and appliance controls, water heater blankets, pipe wrap and weather
10 stripping.
- 11 • *peaksaver®* is a program aimed at residential and small commercial customers
12 to reduce the demand on the electricity system by allowing a programmable
13 thermostat to be installed, that can be controlled to cycle the air conditioner and
14 reduce its run time during the hottest days of the summer.
 - 15 • Electricity Retrofit Incentive provides a substantial financial incentive to
16 businesses for replacing existing equipment with high efficiency equipment and
17 for installing new control systems that improve the efficiency for operational
18 procedures and processes.
 - 19 • The SCDI program is designed to install energy efficient equipment (lighting and
20 water heating upgrades) in small businesses at no cost to the owners, up to
21 \$1,000.
 - 22 • CSRP, managed by the Heating, Refrigeration and Air Conditioning Institute of
23 Canada, offered incentives to motivate consumer purchases of ENERGY STAR®
24 qualified central air conditioning, furnaces and programmable thermostats.
 - 25 • The High Performance New Construction program provides design assistance
26 and financial incentives for building owners and architects who exceed the
27 electricity efficiency standards specified in the Ontario Building Code.
 - 28 • Demand Response programs compensate industrial and commercial businesses
29 for reducing their energy demand at specific time of power system need.
30



1 Table 2 outlines the 2009 OPA programs for which Hydro Ottawa will be seeking
2 recovery for 2012 LRAM. Also summarized in Table 2 are the kWh and kW impacts
3 (both gross and net of free riders) for each year 2009 -2011.
4
5 Table 3 outlines the 2010 OPA programs for which Hydro Ottawa will be seeking
6 recovery for 2012 LRAM. 2010 results as a percentage of 2009 results are based on a
7 comparison of the actual activity between the two years. Also summarized in Table 3
8 are the kWh and kWh impacts (both gross and net of free riders) for each year 2010 and
9 2011.



Table 2 – 2009 OPA Program Results

	2009 Gross Annual Energy Savings per (kWh or kW)	Average Free Rider %	2009 Net Annual Energy Savings (kWh or kW)	2010 Gross Annual Energy Savings per (kWh or kW)	Average Free Rider %	2010 Net Annual Energy Savings (kWh or kW)	2011 Gross Annual Energy Savings per (kWh or kW)	Average Free Rider %	2011 Net Annual Energy Savings (kWh or kW)
RESIDENTIAL (kWh)									
Great Refrigerator Roundup	4,220,586	47%	2,248,838	4,220,586	47%	2,248,838	4,220,586	47%	2,248,838
Cool Savings Rebate	3,847,051	57%	1,643,697	3,847,051	57%	1,643,697	3,847,051	57%	1,643,697
Every Kilowatt Counts Power Savings Event	7,789,578	63%	2,858,138	7,044,990	63%	2,739,539	7,044,990	63%	2,739,539
<i>peaksaver</i> ®	31,722	10%	28,549	31,722	10%	28,549	31,722	10%	28,549
Subtotal	15,888,937		6,779,222			6,660,623			6,660,623
COMMERCIAL (kW)									
<i>peaksaver</i> ®	0.96	10%	0.86	0.96	10%	0.86	0.96	10%	0.86
Electricity Retrofit Incentive	1,514	35%	978	1513.70	35%	978	1,514	35%	978
High Performance New Construction	376	30%	263	375.47	30%	263	376	30%	263
Power Savings Blitz	1,338	5%	1,271	1337.60	5%	1,271	1,338	5%	1,271
Demand Response 1	11,867	0%	11,867	0		0	0		0
Demand Response 2	8,058	0%	8,058	0		0	0		0
Demand Response 3	11,511	0%	11,511	0		0	0		0
Electricity Resources Demand Response	1,978	0%	1,978	0		0	0		0
Subtotal			35,926			2,512			2,512



1
2
3

Table 3 – 2010 OPA Programs

	2009 Net Annual Energy Savings (kWh or kW)	2010 Results as % of 2009	2010 Net Annual Energy Savings per (kWh or kW)	2011 Net Annual Energy Savings (kWh or kW)
RESIDENTIAL (kWh)				
Great Refrigerator Roundup	2,248,838	80	1,967,733	1,967,733
Cool Savings Rebate	1,643,697	100	1,643,697	1,643,697
Every Kilowatt Counts Power Savings Event	2,858,138	75	2,143,604	1,935,674
<i>peaksaver</i> [®]	28,549	82	23,296	23,296
Subtotal	6,779,222		5,778,330	5,570,400
COMMERCIAL (kW)				
<i>peaksaver</i> [®]	0.86	200	1.72	1.72
Electricity Retrofit Incentive	978	438	4,284	4,284
High Performance New Construction	263	140	368	368
Power Savings Blitz	1,271	142	1,804	1,804
Demand Response 1	11,867	50	5,934	0
Demand Response 2	8,058	50	4,029	0
Demand Response 3	11,511	50	5,756	0
Electricity Resources Demand Response	1,978	0	0	0
Subtotal	35,926		22,177	6,458



5.0 CALCULATION OF RATE RIDER

For the 2012 LRAM resulting from 2009 and 2010 OPA programs, Hydro Ottawa has confirmed the energy savings by customer class provided by the OPA and valued these savings using the appropriate variable distribution charge (per kWh or kW, as applicable), not including any Regulatory Asset Recovery rate rider, tax sharing riders or previous LRAM rate rider. Recovery is to be based on a volumetric rate rider commencing January 1, 2012 for a period of twelve months. Table 4 shows the derivation of the rates to be used in calculating the 2012 LRAM and Table 5 summarizes the calculation of the 2012 LRAM.

Table 4 – Residential LRAM

Class	First 4 Months Variable Distribution Rate	Last 8 Months Variable Distribution Rate	Blended Rate (4/12 + 8/12)	kWh from 2009 Programs	kWh from 2010 Programs	LRAM \$
2009	\$0.0205	\$0.0207	\$0.02063	6,779,222		139,878
2010	\$0.0207	\$0.0207	\$0.0207	6,660,623	5,778,330	257,486
2011	\$0.0207	\$0.0207	\$0.0207	6,660,623	5,570,400	253,182
Total						\$650,547

Table 5 – Commercial LRAM

Class	First 4 Months Variable Distribution Rate	Last 8 Months Variable Distribution Rate	Blended Rate (4/12 + 8/12)	kW from 2009 Programs	kW from 2010 Programs	LRAM \$
2009	\$2.8614	\$2.8952	\$2.8839	35,926.05		103,608
2010	\$2.8952	\$2.9004	\$2.8987	2,512.01	22,177	71,566
2011	\$2.9004	\$2.9056	\$2.9039	2,512.01	6,458	26,048
Total						\$201,222

5.1 Carrying Charges

In the Toronto Hydro Decision, the Board found that Toronto Hydro was entitled to carrying charges on the LRAM balances. Hydro Ottawa has calculated carrying charges



as follows: interest has been applied to the ending balance of the 2012 LRAM for all of 2009 to December 31, 2011 when recovery will begin. The calculation of the carrying costs used the Board's prescribed interest rates for Q1 2009 – Q1 2011 as shown in Tables 6 and 7.

Table 6 – Board's Prescribed Interest Rates and Calculated Interest for 2009

	Q1 2010	Q2 2010	Q3 2010	Q4 2010	Q1 2011	Q2 2011	Q3 2011	Q4 2011	Total \$
%	0.55	0.55	0.89	1.20	1.47	1.47	1.47	1.47	
Residential (\$)	192	192	311	420	1,021	1,021	1,021	1,021	5,198
Commercial (\$)	142	142	231	311	408	408	408	408	2,456

Table 7 – Board's Prescribed Interest Rates and Calculated Interest for 2010

	Q1 2011	Q2 2011	Q3 2011	Q4 2011	Total \$
%	1.47	1.47	1.47	1.47	
Residential (\$)	424	424	424	424	1,695
Commercial (\$)	69	69	69	69	276

The resulting rate riders are shown in Table 8 below.

Table 8 – LRAM Rate Riders

Class	LRAM	Carrying Charges	TOTAL	Forecasted 2012 Billing Determinants	Rate Rider
Residential per kWh	\$650,547	\$6,893	\$657,440	2,254,961,609	\$0.0003
Commercial per kW	\$201,222	\$276	\$201,498	10,311,578	\$0.0195

Hydro Ottawa is requesting approval for a LRAM volumetric rate rider of \$0.0003/kWh for the Residential class and \$0.0195/kW for each of the three General Service > 50 kW classes. Bill impacts of the rate rider for the affected class are included in the updated Attachments AO and AY to Exhibits H6-2-1 and J3-1-4.



6.0 THIRD PARTY VERIFICATION

Section 7.5 of the Board's Guidelines requires that distributors should engage an independent third party to review the program evaluations prepared for the purposes of LRAM claims filed with the Board. The Guidelines state "This independent third party review applies to LRAM and SSM claims made in relation to programs funded in 2007 and beyond", but goes on to say "The Board would consider an evaluation by the OPA or a third party designated by the OPA to be sufficient. For programs funded by the OPA, it will be the role of the third party to:

- Verify the participation levels, and,
- Confirm that input assumptions are those used by the OPA"

In calculating the LRAM claim for 2009 OPA programs Hydro Ottawa has relied on the following reports, prepared by third parties for the OPA.

- Final Evaluation Report: 2009 Every Kilowatt Counts Power Savings Event Program, Navigant Consulting, June, 2010
- Final Report, 2008 and 2009 Great Refrigerator Roundup Program – Impact Evaluation, The Cadmus Group Inc., June, 2010
- Ontario Power Authority 2009 *peaksaver*® Residential Air Conditioner Measurement and Verification Study, Kema, May 17, 2010
- 2009 Cross-Cutting Evaluation of Commercial and Institutional Retrofit Incentive Initiative, Research Into Action, Inc., August 30, 2010
- Small Commercial Direct Install 2009 Interim Evaluation Report, Nexant, August 27, 2010
- 2009 Cool Savings Rebate Program Final Evaluation Report, Frontier Associates, June 2010
- 2009 Impact Evaluation of Ontario Power Authority's Commercial & Industrial Demand Response Programs, Freeman, Sullivan & Co., September 9, 2010.



- 1 Copies of the reports are available on the OPA website at the following link.
- 2 <http://www.powerauthority.on.ca/evaluation-measurement-and-verification/evaluation->
- 3 [reports.](http://www.powerauthority.on.ca/evaluation-measurement-and-verification/evaluation-reports)



TRANSITION TO MIFRS

1.0 OVERVIEW

1.1 Background

International Financial Reporting Standards ("IFRS"), as issued by the International Accounting Standards Board ("IASB"), are intended to provide transparency and comparability in a global context. Over one hundred countries worldwide are now required or have committed to conversion to IFRS.

On February 13, 2008, the Canadian Accounting Standards Board ("Canadian AcSB") confirmed that publicly accountable enterprises would be required to adopt IFRS in place of Canadian Generally Accepted Accounting Principles ("CGAAP") for fiscal years beginning on or after January 1, 2011. Government Business Enterprises, e.g. municipally owned utilities such as Hydro Ottawa Limited ("Hydro Ottawa"), were also required by the Public Sector Accounting Board to adopt IFRS on January 1, 2011.

In many respects, CGAAP and IFRS are very comparable. The overall financial statement presentation is similar, although IFRS requires more disclosures about assumptions, estimates, and reconciliations of balance sheet items. The overall principles and rules are also very similar and for the most part address analogous topics, although differences do lie within the details and any one area can involve different recognition, measurement, presentation, or disclosure issues.

There are however, some important differences between the two accounting standards in the context of how IFRS would apply to rate-regulated entities like Hydro Ottawa.

Accounting for regulatory assets and liabilities represents one of these important differences. In December 2008, the IASB initiated a project on the application of IFRS to rate-regulated activities and in July 2009, the IASB issued an exposure draft on rate-



1 regulated activities that had many similarities to CGAAP. The IASB received numerous
2 comment letters relating to this exposure draft, many of which were not supportive. The
3 deliberation process by the IASB occurred over many months, resulting in a final
4 meeting on this topic on September 16, 2010. At this meeting, the IASB board members
5 determined that the matter could not be easily resolved; therefore, the IASB deferred
6 any decisions and included this matter as part of their three-year agenda consultation
7 process.

8
9 Due to the uncertainty at the international level, the Canadian AcSB issued an exposure
10 draft on July 28, 2010, which proposed that qualifying entities with rate-regulated
11 activities would be permitted to continue to apply CGAAP for an additional two years.
12 On September 10, 2010, the Canadian AcSB issued its final decision, which stated that
13 the deferral period would be granted, but only for one year.

14
15 While early adoption was permitted by the Canadian AcSB, Hydro Ottawa elected to
16 defer the adoption of IFRS until January 1, 2012 due to the continued uncertainty around
17 the timing, scope and eventual adoption of a rate-regulated accounting standard under
18 IFRS and its potential material impact on Hydro Ottawa's financial statements. The new
19 adoption date of IFRS is January 1, 2012; however, it requires the restatement, for
20 comparative purposes, of amounts reported for the opening balance sheet as at January
21 1, 2011 and the year ended December 31, 2011.

22
23 As noted above, the rate-regulated project is dormant at the IASB level; however, since
24 September 2010, this key issue is still receiving a significant amount of attention
25 amongst the rate-regulated community in Canada and there is still uncertainty
26 surrounding the accounting for regulatory assets and liabilities.

27
28 The Ontario Energy Board (the "Board") issued a report in July 2009 with guidance on
29 IFRS within the regulatory environment entitled *Report of the Board on the Transition to*
30 *International Financial Reporting Standards (EB-2008-0408)*. The Board also issued a
31 clarification letter regarding the capitalization of overhead costs in February 2010. A



Board sponsored depreciation study was issued in July of 2010. On November 8, 2010, an amendment to the July report was issued to address the delay in implementing IFRS until January 1, 2012. A letter was also issued on March 15, 2011 to address the use of IFRS in cost of service applications for 2012 rates. Lastly an *Addendum to the Report of the Board: Implementing International Financial Reporting Standards in an Incentive Rate Mechanism Environment (EB-2008-0408)* was issued on June 13, 2011.

Collectively this set of guidance is referred to as the Board's IFRS Guidance throughout this exhibit. The Board's IFRS Guidance uses the term Modified IFRS ("MIFRS") to refer to IFRS accounting, as modified by the Board for regulatory purposes.

1.2 Hydro Ottawa IFRS Conversion Project

Hydro Ottawa launched its formal IFRS conversion project in 2008. The project governance involves a steering committee consisting of senior level management and external advisors. Hydro Ottawa's key external advisor for the IFRS conversion project is Ernst & Young. Hydro Ottawa has assessed the financial impacts of adopting IFRS and is implementing new processes for its 2012 financial year. The areas with the greatest impact are rate-regulated accounting and accounting for property, plant and equipment ("PP&E") as well as the impact of initial adoption. Hydro Ottawa also expects a significant increase in the annual financial statement note disclosure under IFRS.

Hydro Ottawa is currently in the implementation phase and is on schedule to report under IFRS for 2012.

1.3 IFRS 1

IFRS 1 First-time Adoption of International Financial Reporting Standards ("IFRS 1") is a standard applied by entities during the preparation of their first set of IFRS financial statements. The objective of this standard is to ensure that the first financial statements:

"contain high quality information that:

- (a) is transparent for users and comparable over all periods presented;



- 1 (b) provides a suitable starting point for accounting in accordance with IFRS;
2 and
3 (c) can be generated at a cost that does not exceed the benefits".
4

5 This standard therefore allows a number of one-time exemptions that an entity can elect
6 to apply. Hydro Ottawa has elected certain of these exemptions, which will be referred
7 to throughout the remainder of this Exhibit.

8 9 **1.4 Accounting Basis for 2012 Cost of Service Application**

10
11 Originally, the Board's IFRS Guidance required electricity distributors scheduled to file
12 cost of service applications for 2012 rates to do so using CGAAP. However, in the
13 March 15, 2011 letter, the Board directed the following:

14 "Electricity distributors filing cost of service applications for rates for 2012 should
15 make all reasonable efforts to provide the forecasts for the 2012 test year in
16 modified IFRS accounting format. In addition, the electricity distributor must
17 provide the required actual years, the bridge year, and the forecasts for the test
18 year(s) in CGAAP-based format..."
19

20 Prior to receipt of the March 15, 2011 letter from the Board, Hydro Ottawa was preparing
21 the application under CGAAP. Hydro Ottawa has completed the application using
22 CGAAP and then has added Exhibits to show the affect of the implementation of IFRS.
23 Hydro Ottawa is filing its 2012 rate application under the assumption that MIFRS
24 equates to CGAAP with the exception of the items described within this Exhibit.
25

26 **1.5 Overall Impact**

27
28 Hydro Ottawa has followed the Board's IFRS Guidance, the overall impact to the Rate
29 Base is \$1,477k and revenue requirement is \$167k as shown in Table 1 and 2.
30
31



Table 1 – MIFRS Impact to Rate Base

Rate Base	CGAAP \$000	MIFRS \$000
2011 Net Fixed Assets	\$547,513	\$547,391
2012 Net Fixed Assets	578,717	578,873
Average Net Fixed Assets	\$563,115	\$563,132
Cost of Power	680,576	680,576
OM&A	65,698	75,988
Working Capital Requirement @ 14.2%	105,971	107,432
Rate Base	\$669,087	\$670,564
Increase in Rate Base		\$1,477

Table 2– MIFRS Impact to Revenue Requirement¹

Revenue Requirement	CGAAP \$000	MIFRS \$000	Difference \$000
OM&A	\$65,698	\$75,988	\$10,290
Depreciation	47,416	39,405	(8,011)
Return on Capital @ 6.95%	46,494	46,596	102
PILs	8,567	6,312	(2,255)
Service Revenue Requirement	168,174	168,301	127
Revenue Offsets	(9,026)	(9,026)	0
Base Revenue Requirement	\$159,148	\$159,276	\$127
MIFRS Deferral Account ²	\$0	\$39	\$39
Increase in Revenue Requirement	\$159,148	\$159,315	\$167

The key areas impacted are PP&E, Operations, Maintenance, and Administration (“OM&A”), Payments in Lieu of Taxes (“PILs”), each of which is described in further detail throughout the remainder of this Exhibit.

¹ Totals do not equal due to rounding.

² Exhibit J4-1-1 (Updated)



2.0 PROPERTY, PLANT AND EQUIPMENT

Hydro Ottawa's IFRS project involved a significant number of changes relating to PP&E and a significant amount of time of the overall conversion project has been dedicated to PP&E. The differences range from opening balance sheet accounting, to componentization, depreciation, capitalization, disposals, borrowing costs and capital contributions.

The IASB amended IFRS 1 in May 2010 to allow rate-regulated entities to use the previous accounting Net Book Value ("NBV") as the IFRS cost on the date of transition, this is referred to as the deemed cost exemption. Hydro Ottawa elected to utilize this deemed cost exemption for PP&E which allows for the use of the CGAAP NBV on December 31, 2010 as the IFRS opening cost on January 1, 2011. Therefore, on January 1, 2011, the opening accumulated depreciation is therefore \$Nil under IFRS and the opening cost equates to the closing CGAAP NBV - refer to Attachment AT (Exhibit J2-1-1), Page 1 of 3. While on January 1, 2011, the IFRS cost equals the closing CGAAP NBV, as at December 31, 2011 differences do exist between the NBV of PP&E under CGAAP versus IFRS. Refer to Exhibit J4-1-1 and Attachment AZ for details on the difference in the ending balances as at December 31, 2011 and the related requested deferral account.

2.1 Componentization and Depreciation

International Accounting Standard 16 Property, Plant and Equipment ("IAS 16") requires each part of an item of PP&E with a cost that is significant in relation to the total cost of the item to be depreciated separately. This requirement is more stringent than CGAAP. IAS 16 also requires that entities perform a review of its useful lives, depreciation methods, and residual values on an annual basis. Under CGAAP, Hydro Ottawa had followed the useful lives as prescribed by the Board.



1 The Board has stated that it will no longer prescribe useful lives for PP&E, however a
2 generic depreciation study may be useful, specifically the Board's IFRS Guidance stated:

3 "While utilities remain solely responsible for complying with financial reporting
4 requirements, the Board notes that a generic depreciation study could assist
5 utilities with IFRS compliance in addition to providing considerable regulatory
6 benefits. The study should provide a good starting point for the determination of
7 service lives for distribution assets..."

8
9 The Board's objective in providing a generic depreciation study:

10 "is to assist the distributors in their transition from Canadian Generally Accepted
11 Accounting Principles applicable in a regulatory environment..."

12
13 Hydro Ottawa was one of the six Ontario distributors selected to collaborate with
14 Kinectrics Inc. ("Kinectrics") as part of the external depreciation study commissioned by
15 the Board.

16
17 Hydro Ottawa, through internal analysis, had determined the components and useful
18 lives as part of the IFRS project in advance of the Kinectrics study. However, once the
19 Kinectrics report was available, Hydro Ottawa compared the components and lives as
20 suggested by Kinectrics as a guideline to those determined through Hydro Ottawa's
21 internal analysis. With few exceptions, Hydro Ottawa is within the ranges suggested as
22 a guideline by Kinectrics. Areas where differences are noted are largely due to certain
23 specific asset replacement practices at Hydro Ottawa or differing environmental
24 conditions.

25
26 The Table below lists Hydro Ottawa's IFRS Useful lives by Uniform System of Account
27 ("USofA").
28



1

Table 3 – PP&E Components and Useful Lives

USofA Account Number	Description	OEB Useful life (years)¹	IFRS Useful life (years)
1805	Land	NA	NA
1806	Land Rights	50	50
1808	Buildings and Fixtures	50	25 - 75
1815	Station Equipment (Above 50kV)	25 - 40	15 - 45
1820	Station Equipment (Below 50kV)	25 - 30	15 - 45
1830	Poles, Towers, Fixtures	25	45
1835	Overhead Conductors and Devices	25	25 - 45
1840	Underground Conduit	25	40
1845	Underground Conductors and Devices	25	25 - 60
1850	Line Transformers	25	30 - 35
1855	Services	25	45
1860	Meters	25	15 – 25
1860	Smart Meters	15	15
1905	Land	NA	NA
1906	Land Rights	50	50
1908	Buildings and Fixtures	50	20 - 75
1908	Buildings and Fixtures – Other	25	25
1915	Office Furniture & Equipment	10	10
1920	Computer Equipment – Hardware	5 – 10	5 – 10
1925	Computer Software	5	5
1925	Computer Software 10 Yrs	10	10
1930	Automobiles	4	7
1930	Trucks Less Than 3 tonnes	5	8
1930	Trucks Greater Than 3 tonnes	8	12
1930	Powered Equip & Trailers	8	15
1935	Stores Equipment	10	10
1940	Tools, Shop & Garage Equipment	10	10
1945	Measurement & Testing Equipment	10	10
1955	Communication Equipment	10	8
1960	Equipment - Miscellaneous	10	10
1970	Load Mgmt Contrls Cust Prem	10	10
1975	Load Mgmt Contrls Utility Prem	10	10
1980	System Supervisory Equipment	15	15

¹ OEB Useful life represents the former depreciation rate under CGAAP



Overall, depreciation expense will be reduced since the IFRS lives are generally longer than the rates previously prescribed by the Board. As shown in Table 4, the total reduction in depreciation expense for the 2012 Test year is \$8.0M.

Table 4 –CGAAP and MIFRS Depreciation for 2012 Test Year

	\$M
CGAAP Depreciation Expense (Exhibit B2-2-1, Table 7)	\$47.4
MIFRS Depreciation Expenses (Exhibit J2-1-3, Table 2)	39.4
Reduction in Depreciation Expense	\$8.0

2.2 Capitalization

IAS 16 also indicates that only costs that are directly attributable to a specific asset can be capitalized. IAS 16 specifically prohibits the capitalization of administration and other general overhead costs.

In Section 3.3 of the Board's IFRS Guidance, the following guidance is provided regarding capitalization:

"The Board will require utilities to adhere to IFRS capitalization accounting requirements for rate making and regulatory reporting purposes after the date of adoption of IFRS. The utility will file a copy of its capitalization policy, identifying any updates to the policy, as part of its first cost of service rate filing after IFRS adoption..."

In its letter dated February 24, 2010, the Board indicated that:

- "the test generally applied to determine which overhead costs may be capitalized under IAS 16 is that they be costs that would have been avoided only if the specific asset had not been constructed or acquired..."
- "based on IFRS consultations EB-2008-0104/0408 survey results this may mean a reduction in capitalized overhead for some electricity distributors that have previously capitalized administration and other general over costs ..."



1 Hydro Ottawa's current CGAAP capitalization practice includes capitalization of direct
2 costs such as materials and outside services (external contractors) directly to the capital
3 project. Labour costs and fleet costs are also allocated directly to the capital project
4 using time sheets. All of these costs are considered directly attributable to specific
5 assets and thus there are no changes to these costs because of IFRS.

6
7 Hydro Ottawa also capitalizes costs that are first charged directly to OM&A and then
8 allocated to capital projects through an overhead allocation methodology. The costs
9 allocated through an overhead allocation methodology include engineering costs,
10 supervision costs as well as costs referred to as the administrative allocation which
11 includes supply chain, facilities, human resources, information technology, finance,
12 regulatory, and other corporate costs. The amount of allocated costs will be significantly
13 reduced as a result of IFRS due to the fact that many of these costs are considered
14 administrative or other general overhead, which are specifically disallowed or cannot be
15 considered directly attributable to a specific asset.

16
17 Hydro Ottawa performed an analysis of the cost allocations to determine which amounts
18 will continue to be capitalized versus the amounts that are not considered directly
19 attributable and therefore do not meet the criteria for capitalization under IFRS. The
20 majority of the administrative burden was determined to be disallowable except for some
21 costs pertaining to the supply chain function. The engineering and supervision
22 allocations were also analyzed to determine which amounts could no longer be
23 capitalized. Much of the disallowable portion related to training, health and safety costs,
24 geographic information system and control room costs, future planning activities, and
25 manager and supervisory costs that could not be linked to a specific asset. Table 5
26 summarizes that the increase in OM&A as a result of the above-mentioned disallowable
27 costs is \$10.5M.



1 **Table 5 –CGAAP and MIFRS Capital Allocation for 2012 Test Year**

Type of allocation	CGAAP 2012 Test Budget \$M	MIFRS 2012 Test Budget \$M	Difference \$M
Labour and Fleet	\$20.9	\$20.9	\$0
Administrative	7.0	1.2	5.8
Engineering	4.4	1.8	2.6
Supervision	4.0	1.9	2.1
TOTAL	\$36.3	\$25.8	\$10.5

2
3 Hydro Ottawa’s capitalization policy as filed in Exhibit B1-3-1 will be updated prior to
4 January 1, 2012. The sections that will change include removal of any reference to
5 CGAAP to be replaced with IFRS, along with updating for IFRS terms and definitions.
6 The section on capitalized cost will also change significantly; currently it refers to the
7 following:

8 “Overhead costs must be directly attributable to capital construction activity at the
9 utility. This is interpreted to mean that the overhead costs to be charged to
10 capital are those that would not exist if Hydro Ottawa did not construct its own
11 capital assets. Eligible costs may appear fixed in the short term but would be
12 eliminated over time (in 3 to 5 years) if Hydro Ottawa did not have a capital
13 program. Overhead costs that are capitalized include such costs as salaries and
14 benefits for construction and engineering personnel not directly chargeable to
15 project costs and the cost of administrative and support services that are required
16 as a result of construction activity.”

17
18 As described above, the CGAAP policy referred to the entire capital program versus the
19 IFRS requirement that costs must be directly attributable to a specific asset.



2.3 Asset Disposals

IFRS requires recognition of gains or losses on the disposal of PP&E immediately into income as opposed to the current practice of deferral in accumulated depreciation for pooled assets. The Board's IFRS Guidance states

“where a utility for financial reporting purposes under IFRS has accounted for the amount of gain or loss on the disposal of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings the utility shall reclassify such gains and losses as depreciation expense and disclose the amount separately...”

Hydro Ottawa does not have sufficient historical data for reliable trend analysis on which to base a forecast of the amount of gains or losses expected as a result of derecognizing pooled assets.

Gains can only arise where proceeds of sales are received; losses arise when the NBV on the date of disposal is greater than \$Nil. For example, if a pole were knocked down by a storm, the NBV of that specific asset would be shown as a loss on disposal and as noted above, reclassified to depreciation expense for MIFRS. A new pole would have a higher net book value than an older pole and thus a higher loss.

Losses on pooled asset disposals will largely result from early asset disposals due to unforeseen / unplanned events on which Hydro Ottawa does not have any data to support an accurate forecast. Planned replacements only occur when the asset has reached the end of its useful life thus where the NBV is \$Nil.

Due to the reasons noted above, nothing has been included in this rate application as estimation of gains or losses for disposals of pooled assets. Hydro Ottawa is requesting a new deferral account to capture these gains and losses on pooled assets (Refer to Exhibit J4-1-1).



1 There is no change between IFRS and CGAAP for asset disposals for non-pooled
2 assets such as fleet.

3 4 **2.4 Borrowing Costs**

5
6 IFRS dictates that directly attributable borrowing costs are capitalized upon qualifying
7 assets only, whereas CGAAP permitted interest to be capitalized on all assets.

8 *International Accounting Standard 23 Borrowing Costs* ("IAS 23") indicates that "a
9 qualifying asset is an asset that necessarily takes a substantial period of time to get
10 ready for its intended use or sale". Hydro Ottawa's previous policy was for financing
11 charges to be applied against projects with construction duration of greater than two
12 months and that the financing charge will be at the rate deemed by the Board.

13
14 The IAS 23 standard does not indicate how long the period must be to be considered
15 substantial. Having reviewed historical data on project durations and benchmarked
16 against other entities, Hydro Ottawa has determined that any asset that takes greater
17 than six months to complete is a qualifying asset under IFRS. As a result, borrowing
18 costs have been calculated on Construction Work in Progress ("CIP") where it is
19 expected that the duration of the project will exceed six months.

20
21 The November 8, 2010 amendment to the Board's IFRS Guidance includes the
22 following:

23 "The Board will continue to publish interest rates for CWIP as it does now.
24 Where incurred debt is acquired on an arms length basis, the actual borrowing
25 cost should be used for determining the amount of carrying charges to be
26 capitalized to CWIP for rate making during the period, in accordance with IFRS.
27 Where incurred debt is not acquired on an arm's length basis, the actual
28 borrowing costs may be used for rate making, provided that the interest rate is no
29 greater than the Board's published rates. Otherwise, the distributor should use
30 the Board's published rates."



Hydro Ottawa has utilized Hydro Ottawa Holding Inc.'s forecasted weighted average cost of borrowing for the purposes of determining the interest rate as per IAS 23. The weighted average rate forecasted for the 2012 test year is 5.1%.

2.5 Capital Contributions

Hydro Ottawa's previous policy under CGAAP was to treat capital contributions as contra accounts within capital assets. These contra accounts were netted against capital assets to provide the net cost. The amounts were then amortized at a rate equivalent to that used for the related asset. Under IFRS, capital contributions cannot be included as an offset to PP&E. These amounts must either be deferred as a liability and amortized into income as revenue, or recognized immediately as revenue.

The November 8, 2010 amendment to the Board's IFRS Guidance includes the following:

"For regulatory reporting and rate making purposes, customer contributions will be treated as deferred revenue to be included as an offset to rate base and amortized to income over the life of the facilities to which they relate..."

Consistent with the Board's guidance, Hydro Ottawa will defer capital contributions as a liability and amortize to income over the life of the asset. For rate application purposes, capital contributions are included as an offset to rate base.

Hydro Ottawa has elected to use the IFRS 1 exemption regarding the treatment of capital contributions and thus only capital contributions received after January 1, 2011 are treated as a liability. All capital contributions as of December 31, 2010 have been netted against the related assets. On January 1, 2011, the opening balance of capital contributions is \$Nil. Refer to Attachment AT (Exhibit J2-1-1), Page 1 of 3.

The amount of capital contributions under IFRS has decreased because of lower overhead amounts being capitalized. This amount of the impact is shown in Exhibit J2-



1-2, Table 2 that indicates a reduction in capital expenditures for the 2012 Test Year of \$2.0M.

3.0 PENSIONS

International Accounting Standard 19 Employee Benefits ("IAS 19") prescribes the accounting treatment for employee benefits. IAS 19 dictates that the standard must be applied on a retroactive basis, i.e. Hydro Ottawa would be required to rework the accounting standard as if it had always applied. For post retirement benefits, this means IAS 19 should apply from the inception of the pension plans in order to determine the amounts that would have been recognized on the balance sheet at the date of transition. Applying IFRS retrospectively is not an option for Hydro Ottawa due to the lack of associated information and time requirements to obtain same; therefore, Hydro Ottawa elected to apply the IFRS 1 exemption to recognize all cumulative actuarial losses in retained earnings at the date of transition. The impact to the balance sheet is an increase in the liability and a decrease in retained earnings of \$2.8M as of January 1, 2011. Under CGAAP, this amount would have been included in OM&A over time. As a result, pension expense in OM&A for the 2012 test year will be lower under IFRS than CGAAP by approximately \$152k.

Hydro Ottawa is requesting a new deferral account to capture the one-time adjustment of \$2.8M to the pension liability (Refer to Exhibit J4-1-1).

4.0 MIFRS OM&A

The changes described above as a result of the transition to MIFRS affect the total OM&A expenses in 2012. These changes are reflected in the Uniform System of Accounts as follows:



1

Table 6 – Changes in OM&A

Total CGAAP OM&A	\$65,697,541 ¹
5085 Miscellaneous Distribution Expense	+2,095,788 ²
5085 Miscellaneous Distribution Expense	+2,562,456 ³
5625 Administrative Expense Transferred	+5,784,448 ⁴
5645 Employee Pensions and Benefits	-152,300
Total MIFRS OM&A	\$75,987,933

2

3

4 **5.0 PILS**

5

6 The above noted changes between MIFRS and CGAAP results in a reduction in
7 Payments in Lieu of Taxes ("PILs") of \$2.3M - refer to Exhibit J3-1-1 for additional
8 information on the PILs calculation under MIFRS.

¹ As per Exhibit D1-1-1

² Change in Supervision burden recovery

³ Change in Engineering burden recovery

⁴ Change in Administration (including Supply Chain) burden recovery



GROSS ASSETS – PROPERTY, PLANT AND EQUIPMENT

The tables set out below provide the Modified International Financial Reporting Standards (“MIFRS”) equivalent of the Canadian Generally Accepted Accounting Principles (“CGAAP”) tables set out in Exhibit B2-1-1 for Gross Assets, in the groupings provided in the Ontario Energy Board 2006 Electricity Distribution Rate Model.

Table 1 provides the 2010 CGAAP ending balances as noted in the final column of Table 5 in Exhibit B2-1-1 and the required adjustments for the MIFRS Opening balances. As described in Exhibit J1-1-1, Hydro Ottawa Limited (“Hydro Ottawa”) elected to use the *IFRS 1 First-time Adoption of Internal Financial Reporting Standards* exemption whereby Hydro Ottawa is using the CGAAP carrying amounts, i.e. net book value as the deemed cost under International Financial Reporting Standards (“IFRS”). On January 1, 2011, the opening accumulated depreciation is \$Nil under IFRS - this is shown within Table 1 as the accumulated depreciation adjustment. As also described in Exhibit J1-1-1, Hydro Ottawa has elected another exemption under IFRS 1 allowing Hydro Ottawa to apply *International Financial Reporting Interpretations Committee Interpretation 18 Transfers of Assets from Customers* to transfers from customers received after January 1, 2011. On January 1, 2011, all previous customer contributions have been netted against the related asset as shown in Table 1, titled customer contribution adjustment.

Tables 2 and 3 provide the MIFRS equivalent of CGAAP Tables 6 and 7 as presented in Exhibit B2-1-1.

Attachment AT contains Appendix 2-B, Fixed Asset Continuity Schedules by Uniform System of Account (“USofA”) for 2011 and 2012 under MIFRS. Attachment AT also contains a transitional continuity schedule displaying the adjustments required to the CGAAP 2010 ending balances as noted in Attachment S (Exhibit B2-1-1) in order to arrive at the opening MIFRS balances.



Table 1 – Transition of 2010 Ending CGAAP Balances to Opening MIFRS Balances

Asset Group	CGAAP 2010 Closing Cost¹ (A) \$000	Accumulated Depreciation Adjustment (B) \$000	Capital Contribution Adjustment (C) \$000	MIFRS 2011 Opening Balances (D) \$000
Land and Buildings	\$28,468	(\$4,801)	\$0	\$23,667
TS Primary Above 50	68,859	(11,928)	(662)	56,269
DS	66,047	(29,676)	(942)	35,429
Poles, Wires	520,896	(254,394)	(69,400)	197,102
Line Transformers	115,953	(45,718)	(32,430)	37,805
Services and Meters ²	202,465	(77,634)	(35,958)	88,873
General Plant	48,630	(12,410)	(533)	35,687
Equipment	34,295	(21,826)	(50)	12,419
IT Assets	73,601	(49,102)	(14)	24,485
Other Distribution Assets	12,017	(4,811)	(182)	7,024
GROSS ASSETS	\$1,171,231	(\$512,300)	(\$140,171)	\$518,760
Contributions and Grants	(\$176,017)	\$35,846	\$140,171	\$0
Depreciation	(\$476,454)	\$476,454	\$0	\$0
TOTAL NET ASSETS	\$518,760	\$0	\$0	\$518,760

¹ Exhibit B2-1-1, Table 5.

² Stranded Meters have been included here.



1 **Table 2 – MIFRS 2011 Bridge Year Gross and Net Fixed Assets**

Asset Group	MIFRS Opening CIP ¹ (A) \$000	MIFRS Opening Balances (B) \$000	2011 MIFRS Capital Expenditures ² (C) \$000	2011 MIFRS CIP (D) \$000	2011 MIFRS Disposals (E) \$000	2011 MIFRS Ending Balance =A+B+C-D+E \$000
Land and Buildings	\$513	\$23,667	\$3,761	\$2,147	\$0	\$25,794
TS Primary Above 50	6,629	56,269	8,477	9,712	0	61,663
DS	6,575	35,429	10,074	237	0	51,841
Poles, Wires	7,121	197,102	30,788	7,121	0	227,890
Line Transformers	1,710	37,805	7,486	1,710	0	45,291
Services and Meters ³	1,511	88,873	8,966	1,511	0	97,839
General Plant	(3)	35,687	1,584	351	(23)	36,894
Equipment	1,527	12,419	3,669	1,527	0	16,088
IT Assets	1,376	24,485	8,767	4,417	0	30,211
Other Distribution Assets	63	7,024	1,915	63	0	8,939
GROSS ASSETS	\$27,022	\$518,760	\$85,487	\$28,796	(\$23)	\$602,450
Contributions and Grants	(\$6,422)	\$0	(\$15,409)	(\$6,422)	\$0	(\$15,409)
Depreciation	\$0	\$0	(\$39,650) ⁴	\$0	\$0	(\$39,650)
TOTAL NET ASSETS	\$20,600	\$518,760	\$30,428	\$22,374	(\$23)	\$547,391

¹ No opening adjustments required to CIP balances, equates to CGAAP Closing CIP (Exhibit B2-1-1, Table 5).

² Exhibit J2-1-2(Updated) less 2011 Smart Meter capital adjustment.

³ Stranded Meters have been included here.

⁴ Exhibit J2-1-3 (Updated), Table 1.



1 **Table 3 – MIFRS 2012 Test Year Gross and Net Fixed Assets**

Asset Group	2011 MIFRS CIP (A) \$000	2011 MIFRS Ending Balances (B) \$000	Adjustment ¹ (F) \$000	2012 MIFRS Capital Expenditures ² (C) \$000	2012 MIFRS CIP (D) \$000	2012 MIFRS Disposals (E) \$000	2012 MIFRS Ending Balance =A+B+C-D+E +F \$000
Land and Buildings	\$2,147	\$25,794	\$0	\$11,184	\$3,871	\$0	\$35,254
TS Primary Above 50	9,712	61,663	0	2,692	11,742	0	62,325
DS	237	51,841	0	13,925	3,729	0	62,274
Poles, Wires	7,121	227,890	0	34,391	7,121	0	262,281
Line Transformers	1,710	45,291	0	8,110	1,710	0	53,401
Services and Meters ³	1,511	97,839	1,839	9,949	1,511	0	109,627
General Plant	351	36,894	0	713	351	0	37,607
Equipment	1,527	16,088	0	3,422	1,527	0	19,510
IT Assets	4,417	30,211	1,827	13,160	11,835	0	37,780
Other Distribution Assets	63	8,939	0	1,781	63	0	10,720
GROSS ASSETS	\$28,796	\$605,450	3,666	\$99,327	\$43,460	\$0	\$690,779
Contributions and Grants	(\$6,422)	(\$15,409)	0	(\$17,198)	(\$6,422)	\$0	(\$32,607)
Depreciation	\$0	(\$39,650)	(244)	(\$39,405) ⁴	\$0	\$0	(\$79,299)
TOTAL NET ASSETS	\$22,374	\$547,391	\$3,422	\$42,724	\$37,038	\$0	\$578,873

¹ 2011 Smart Meter capital adjustment

² Exhibit J2-1-2.

³ Stranded Meters have been included here.

⁴ Exhibit J2-1-3 (Updated), Table 2.



Appendix 2-B
MIFRS January 1, 2011 Opening Balance - Fixed Asset Continuity Schedule

			Year	Opening Position							
CCA Class	OEB	Description	Cost \$000					Accumulated Depreciation \$000			MIFRS Net Book Value January 1, 2011
			IFRS Depreciation Rate	CGAAP Opening Balance	Accumulated Depreciation Adjustment	Capital Contribution Adjustment	MIFRS Opening Balance	CGAAP Opening Balance	Accumulated Depreciation Adjustment	MIFRS Opening Balance	
N/A	1805	Land	N/A	\$4,446	\$0	\$0	\$4,446	\$0	\$0	\$0	\$4,446
ECE	1806	Land Rights	50	2,716	(907)	0	1,809	(907)	907	0	1,809
1.3	1808	Buildings and Fixtures	25 - 75	20,311	(3,790)	0	16,521	(3,790)	3,790	0	16,521
47	1815	Station Equipment (Above 50 kV)	15 - 45	68,859	(11,928)	(662)	56,269	(11,928)	11,928	0	56,269
47	1820	Station Equipment (Below 50 kV)	15 - 45	66,047	(29,676)	(942)	35,429	(29,676)	29,676	0	35,429
47	1830	Poles, Towers and Fixtures	45	120,490	(59,899)	(7,529)	53,062	(59,899)	59,899	0	53,062
47	1835	Overhead Conductors and Devices	25 - 45	68,543	(23,721)	(6,302)	38,520	(23,721)	23,721	0	38,520
47	1840	Underground Conduit	40	172,845	(97,710)	(25,041)	50,094	(97,710)	97,710	0	50,094
47	1845	Underground Conductors and Devices	25 - 60	159,017	(73,065)	(30,527)	55,425	(73,065)	73,065	0	55,425
47	1850	Line Transformers	30 - 35	111,976	(44,741)	(32,430)	34,806	(44,741)	44,741	0	34,806
47	1850	Line Transformers in Inventory	N/A	3,976	(977)	0	2,999	(977)	977	0	2,999
47	1855	Services	45	101,606	(30,927)	(32,433)	38,246	(30,927)	30,927	0	38,246
47	1860	Meters	15 - 25	48,098	(35,763)	(3,206)	9,129	(35,763)	35,763	0	9,129
47	1860	Smart Meters	15	52,489	(10,813)	(319)	41,357	(10,813)	10,813	0	41,357
47	1860	Meters in Inventory	N/A	272	(131)	0	141	(131)	131	0	141
N/A	1905	Land	N/A	863	0	0	863	0	0	0	863
ECE	1906	Land Rights	50	132	(103)	0	28	(103)	103	0	28
1.3	1908	Buildings and Fixtures	20 - 75	45,770	(10,109)	(2,251)	33,410	(10,109)	10,109	0	33,410
1.3	1908	Buildings and Fixtures	25	2,860	(2,302)	1,719	2,276	(2,302)	2,302	0	2,276
8	1915	Office Furniture and Equipment	10	3,996	(2,432)	(30)	1,535	(2,432)	2,432	0	1,535
50	1920	Computer Equipment - Hardware	5 - 10	10,584	(7,197)	(14)	3,373	(7,197)	7,197	0	3,373
12	1925	Computer Software	5	38,307	(26,588)	(1)	11,719	(26,588)	26,588	0	11,719
12	1925	Computer Software 10 Yrs	10	24,710	(15,317)	0	9,394	(15,317)	15,317	0	9,394
10	1930	Automobiles	7	185	(182)	0	4	(182)	182	0	4
10	1930	Trucks less than 3 tonnes	8	2,051	(1,780)	0	271	(1,780)	1,780	0	271
10	1930	Trucks greater than 3 tonnes	12	16,924	(11,318)	0	5,606	(11,318)	11,318	0	5,606
10	1930	Power Operated Equipment	15	1,706	(1,205)	0	501	(1,205)	1,205	0	501
8	1935	Stores Equipment	10	217	(166)	0	51	(166)	166	0	51
8	1940	Tools, Shop and Garage Equipment	10	6,787	(3,206)	(2)	3,580	(3,206)	3,206	0	3,580
8	1945	Measurement and Testing Equipment	10	743	(596)	0	147	(596)	596	0	147
8	1955	Communication Equipment	8	1,469	(903)	(19)	547	(903)	903	0	547
8	1960	Miscellaneous Equipment	10	216	(39)	0	176	(39)	39	0	176
8	1970	Load Mgmt Controls - Customer Premises	10	614	(265)	0	349	(265)	265	0	349
8	1975	Load Mgmt Controls - Utility Premises	10	72	(32)	0	40	(32)	32	0	40
8	1980	System Supervisory Equipment	15	11,332	(4,514)	(182)	6,635	(4,514)	4,514	0	6,635
47	1995	Contributions and Grants - Credit		(176,017)	35,847	140,171	(0)	35,847	(35,847)	0	(0)
		Total		\$995,214	(\$476,455)	(\$0)	\$518,758	(\$476,455)	\$476,455	\$0	\$518,758

Totals may not match due to rounding



Appendix 2-B MIFRS Fixed Asset Continuity Schedule

Year 2011

CCA Class	OEB	Description	Cost \$000					Accumulated Depreciation \$000				Net Book Value
			IFRS Depreciation Rate	Opening Balance	Additions	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
N/A	1805	Land	N/A	\$4,446	\$0		\$4,446		\$0		\$0	\$4,446
ECE	1806	Land Rights	50	1,809	0		1,809		(46)		(46)	1,762
1.3	1808	Buildings and Fixtures	25 - 75	16,521	2,127		18,648		(712)		(712)	17,936
47	1815	Station Equipment (Above 50 kV)	15 - 45	56,269	5,395		61,664		(2,308)		(2,308)	59,356
47	1820	Station Equipment (Below 50 kV)	15 - 45	35,429	16,412		51,841		(3,547)		(3,547)	48,294
47	1830	Poles, Towers and Fixtures	45	53,062	6,863		59,926		(1,572)		(1,572)	58,353
47	1835	Overhead Conductors and Devices	25 - 45	38,520	5,344		43,864		(1,286)		(1,286)	42,579
47	1840	Underground Conduit	40	50,094	7,443		57,537		(1,992)		(1,992)	55,545
47	1845	Underground Conductors and Devices	25 - 60	55,425	11,138		66,563		(3,442)		(3,442)	63,122
47	1850	Line Transformers	30 - 35	34,806	7,486		42,292		(2,132)		(2,132)	40,159
47	1850	Line Transformers in Inventory	N/A	2,999	0		2,999		0		0	2,999
47	1855	Services	45	38,246	7,749		45,995		(1,201)		(1,201)	44,794
47	1860	Meters	15 - 25	9,129	481	0	9,610		(2,956)	0	(2,956)	6,654
47	1860	Smart Meters	15	41,357	888		42,245		(3,662)		(3,662)	38,583
47	1860	Meters in Inventory	N/A	141	0		141		0		0	141
N/A	1905	Land	N/A	863	0		863		0		0	863
ECE	1906	Land Rights	50	28	0		28		(1)		(1)	28
1.3	1908	Buildings and Fixtures	20 - 75	33,410	1,230	(23)	34,617		(2,012)		(2,012)	32,605
1.3	1908	Buildings and Fixtures	25	2,276	0		2,276		(209)		(209)	2,067
8	1915	Office Furniture and Equipment	10	1,535	230		1,765		(378)		(378)	1,387
50	1920	Computer Equipment - Hardware	5 - 10	3,373	1,063		4,436		(1,745)		(1,745)	2,691
12	1925	Computer Software	5	11,719	4,510		16,229		(5,314)		(5,314)	10,915
12	1925	Computer Software 10 Yrs	10	9,394	0		9,394		(2,505)		(2,505)	6,889
10	1930	Automobiles	7	4	253		257		(19)		(19)	238
10	1930	Trucks less than 3 tonnes	8	271	96		368		(54)		(54)	313
10	1930	Trucks greater than 3 tonnes	12	5,606	1,610		7,216		(686)		(686)	6,531
10	1930	Power Operated Equipment	15	501	41		541		(43)		(43)	498
8	1935	Stores Equipment	10	51	0		51		(27)		(27)	25
8	1940	Tools, Shop and Garage Equipment	10	3,580	567		4,147		(734)		(734)	3,412
8	1945	Measurement and Testing Equipment	10	147	0		147		(66)		(66)	82
8	1955	Communication Equipment	8	547	797		1,344		(282)		(282)	1,061
8	1960	Miscellaneous Equipment	10	176	76		252		(27)		(27)	226
8	1970	Load Mgmt Controls - Customer Premises	10	349	441		790		(86)		(86)	704
8	1975	Load Mgmt Controls - Utility Premises	10	40	0		40		(8)		(8)	32
8	1980	System Supervisory Equipment	15	6,635	1,474		8,109		(813)		(813)	7,297
47	1995	Contributions and Grants - Credit		(0)	(15,409)		(15,409)		214		214	(15,196)
		Total		\$518,758	\$68,305	(\$23)	\$587,040	\$0	(\$39,650)	\$0	(\$39,650)	\$547,391

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation	
Transportation	0
Stores Equipment	0
Net Depreciation	0

We agree to the CCA classes except Buildings have been placed in Class 1, Computer Equipment in Class 50 and Other Equipment in Class 8 as reflected in the current PILS model.
Totals may not match due to rounding

**Appendix 2-B**
MIFRS Fixed Asset Continuity Schedule

Year 2012

			Cost \$000						Accumulated Depreciation \$000					
CCA Class	OEB	Description	IFRS Depreciation Rate	Opening Balance	Adjustment	Additions	Disposals	Closing Balance	Opening Balance	Adjustment	Additions	Disposals	Closing Balance	Net Book Value
N/A	1805	Land	N/A	4,446		0		4,446	0		0		0	4,446
ECE	1806	Land Rights	50	1,809		0		1,809	(46)		(46)		(92)	1,717
1.3	1808	Buildings and Fixtures	25 - 75	18,648		5,461		24,109	(712)		(633)		(1,345)	22,763
47	1815	Station Equipment (Above 50 kV)	15 - 45	61,664		661		62,325	(2,308)		(2,282)		(4,591)	57,734
47	1820	Station Equipment (Below 50 kV)	15 - 45	51,841		10,433		62,274	(3,547)		(3,590)		(7,137)	55,137
47	1830	Poles, Towers and Fixtures	45	59,926		8,278		68,204	(1,572)		(1,740)		(3,313)	64,891
47	1835	Overhead Conductors and Devices	25 - 45	43,864		7,746		51,610	(1,286)		(1,449)		(2,735)	48,875
47	1840	Underground Conduit	40	57,537		6,883		64,420	(1,992)		(2,171)		(4,163)	60,257
47	1845	Underground Conductors and Devices	25 - 60	66,563		11,483		78,047	(3,442)		(3,708)		(7,150)	70,897
47	1850	Line Transformers	30 - 35	42,292		8,110		50,402	(2,132)		(2,390)		(4,522)	45,880
47	1850	Line Transformers in Inventory	N/A	2,999		0		2,999	0		0		0	2,999
47	1855	Services	45	45,995		8,636		54,631	(1,201)		(1,383)		(2,585)	52,046
47	1860	Meters	15 - 25	9,610	(53)	486		10,043	(2,956)		(3,014)		(5,970)	4,073
47	1860	Smart Meters	15	42,245	1,892	827		44,964	(3,662)	(61)	(3,842)		(7,566)	37,398
47	1860	Meters in Inventory	N/A	141		0		141	0		0		0	141
N/A	1905	Land	N/A	863		4,000		4,863	0		0		0	4,863
ECE	1906	Land Rights	50	28		0		28	(1)		(1)		(2)	27
1.3	1908	Buildings and Fixtures	20 - 75	34,617		713		35,330	(2,012)		(1,857)		(3,868)	31,462
1.3	1908	Buildings and Fixtures	25	2,276		0		2,276	(209)		(209)		(417)	1,859
8	1915	Office Furniture and Equipment	10	1,765		230		1,995	(378)		(317)		(695)	1,300
50	1920	Computer Equipment - Hardware	5 - 10	4,436	423	1,371		6,230	(1,745)	(42)	(1,252)		(3,039)	3,191
12	1925	Computer Software	5	16,229	1,403	4,372		22,005	(5,314)	(140)	(4,586)		(10,041)	11,964
12	1925	Computer Software 10 Yrs	10	9,394		0		9,394	(2,505)		(2,505)		(5,010)	4,384
10	1930	Automobiles	7	257		254		511	(19)		(55)		(74)	437
10	1930	Trucks less than 3 tonnes	8	368		456		824	(54)		(89)		(143)	681
10	1930	Trucks greater than 3 tonnes	12	7,216		1,592		8,809	(686)		(819)		(1,505)	7,304
10	1930	Power Operated Equipment	15	541		122		663	(43)		(48)		(91)	572
8	1935	Stores Equipment	10	51		0		51	(27)		(16)		(43)	9
8	1940	Tools, Shop and Garage Equipment	10	4,147		600		4,747	(734)		(726)		(1,460)	3,287
8	1945	Measurement and Testing Equipment	10	147		0		147	(66)		(36)		(102)	46
8	1955	Communication Equipment	8	1,344		92		1,435	(282)		(262)		(545)	891
8	1960	Miscellaneous Equipment	10	252		76		328	(27)		(34)		(61)	267
8	1970	Load Mgmt Controls - Customer Premises	10	790		0		790	(86)		(108)		(194)	596
8	1975	Load Mgmt Controls - Utility Premises	10	40		0		40	(8)		(8)		(16)	24
8	1980	System Supervisory Equipment	15	8,109		1,781		9,890	(813)		(890)		(1,702)	8,188
47	1995	Contributions and Grants - Credit		(15,409)		(17,198)		(32,608)	214		663		877	(31,731)
		Total		\$587,040	\$3,665	\$67,466	\$0	\$658,172	(\$39,650)	(\$244)	(\$39,405)	\$0	(\$79,299)	\$578,873

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation	0
Stores Equipment	0
Net Depreciation	0

We agree to the CCA classes except Buildings have been placed in Class 1, Computer Equipment in Class 50 and Other Equipment in Class 8 as reflected in the current PILS model.
Totals may not match due to rounding



MIFRS CAPITAL EXPENDITURES

The following Tables provide the Modified International Financial Reporting Standards ("MIFRS") capital expenditures in comparison to the Canadian Generally Accepted Accounting Principles ("CGAAP") capital expenditures for each asset group for both the 2011 Bridge Year and the 2012 Test Year.

Table 1 – MIFRS Capital Expenditures, 2011 Bridge Year

Asset Group	CGAAP 2011¹ \$000	MIFRS 2011 \$000	Variance \$000
Land and Buildings	\$3,987	\$3,761	(\$226)
TS Primary Above 50	9,504	8,477	(1,027)
DS	11,487	10,074	(1,413)
Poles, Wires	35,293	30,788	(4,505)
Line Transformers	8,480	7,486	(994)
Services and Meters	12,406	10,805	(1,601)
General Plant	1,678	1,584	(94)
Equipment	3,895	3,669	(226)
IT Assets	11,077	10,593	(484)
Other Distribution Assets	2,062	1,915	(147)
GROSS TOTAL	\$99,869	\$89,152	(\$10,717)
Contributed Capital	(\$17,695)	(\$15,409)	\$2,286
TOTAL NET ASSETS	\$82,174	\$73,743	(\$8,431)

¹ Exhibit B5-3-1 (Updated), Table 1



1

Table 2 – MIFRS Capital Expenditures, 2012 Test Year

Asset Group	CGAAP 2012 ¹ \$000	MIFRS 2012 \$000	Variance \$000
Land and Buildings	\$11,622	\$11,184	(\$438)
TS Primary Above 50	3,024	2,692	(332)
DS	15,628	13,925	(1,703)
Poles, Wires	38,965	34,391	(4,574)
Line Transformers	9,051	8,110	(941)
Services and Meters	11,310	9,949	(1,361)
General Plant	759	713	(46)
Equipment	3,643	3,422	(221)
IT Assets	13,901	13,160	(741)
Other Distribution Assets	1,896	1,781	(115)
GROSS TOTAL	\$109,799	\$99,327	(\$10,472)
Contributed Capital	(\$19,223)	(\$17,198)	\$2,025
TOTAL NET ASSETS	\$90,576	\$82,129	(\$8,447)

2

3

¹ Exhibit B5-4-1, Table 1



MIFRS DEPRECIATION

The following Tables provide the Modified International Financial Reporting Standards (“MIFRS”) depreciation in comparison to the Canadian Generally Accepted Accounting Principles (“CGAAP”) depreciation for each asset group for both the 2011 Bridge Year and the 2012 Test Year.

Table 1 – MIFRS Depreciation, 2011 Bridge Year

Asset Group	CGAAP 2011¹ \$000	MIFRS 2011 \$000	Variance \$000
Land and Buildings	429	\$759	330
TS Primary Above 50	1,797	2,308	511
DS	1,951	3,546	1,595
Poles, Wires	15,946	8,190	(7,756)
Line Transformers	3,378	2,080	(1,298)
Services and Meters	9,106	7,762	(1,344)
General Plant	914	2,220	1,306
Equipment	3,229	2,315	(914)
IT Assets	9,244	9,564	320
Other Distribution Assets	834	906	72
TOTAL	\$46,828	\$39,650	(7,178)

¹ Exhibit B3-1-1 (Updated), Table 6.



1

Table 2 – MIFRS Depreciation, 2012 Test Year

Asset Group	CGAAP 2012¹	MIFRS 2012	Variance
	\$000	\$000	\$000
Land and Buildings	\$508	\$681	\$173
TS Primary Above 50	1,973	2,282	309
DS	2,393	3,588	1,195
Poles, Wires	16,200	8,742	(7,458)
Line Transformers	3,459	2,230	(1,229)
Services and Meters	9,554	8,065	(1,489)
General Plant	960	2,065	1,105
Equipment	3,206	2,403	(803)
IT Assets	8,197	8,344	147
Other Distribution Assets	966	1,005	39
TOTAL	\$47,416	\$39,405	(\$8,011)

2

¹ Exhibit B3-1-1 (Updated), Table 7.



PAYMENTS IN LIEU OF TAXES CALCULATION - MIFRS

Hydro Ottawa Limited ("Hydro Ottawa") is required to make Payments in Lieu of Taxes ("PILs") based on its taxable income, which will not change under Modified International Financial Reporting Standards ("MIFRS"). For its PILs calculation under MIFRS, Hydro Ottawa used the same general principles and methodologies outlined in Exhibit D6-1-1 (Updated) Payments in Lieu of Taxes Calculation, and the same model based on the Tax Model as used for the Canadian Generally Accepted Accounting Principles ("CGAAP") calculation. The MIFRS PILs calculations are shown in Exhibit J3-1-1 Attachment AU (Updated). The Model reflects the 2010 Historical Year, 2011 Bridge Year and 2012 Test Year adjusted to capture the appropriate information changes under MIFRS as described in Exhibit J1-1-1 Transition to MIFRS.

While the same principles and model from the CGAAP PILs calculation were used, the amount of PILs included in the 2012 revenue requirement under MIFRS was reduced significantly from \$8.6M to \$6.3M. The reason for this large change in 2012 is that the Return on Equity (Regulatory Income) calculated from the Rate Base remained almost the same as under CGAAP but the amortization add back reduced by \$8.0M resulting in a lower Taxable Income amount. The reduced amortization is a timing change which would be captured in future income taxes which have historically not been included in calculating PILs for the revenue requirement.



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

2012 REBASING YEAR

Choose Your Utility:

Hydro One Brampton Networks Inc.	▲
Hydro Ottawa Limited	
Innisfil Hydro Distribution Systems Limited	
Kashechewan Power Corporation	▼

Application Contact Information

Name:

Title:

Phone Number:

Email Address:

Copyright

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of preparing or reviewing your PILs or Income Taxes. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



[1. Info](#)

[A. Data Input Sheet](#)

[B. Tax Rates & Exemptions](#)

[C. Sch 8 Hist](#)

[D. Schedule 10 CEC Hist](#)

[E. Sch 13 Tax Reserves Hist](#)

[F. Sch 7-1 Loss Cfwd Hist](#)

[G. Adj. Taxable Income Historic](#)

[H. PILs,Tax Provision Historic](#)

[I. Schedule 8 CCA Bridge Year](#)

[J. Schedule 10 CEC Bridge Year](#)

[K. Sch 13 Tax Reserves Bridge](#)

[L. Sch 7-1 Loss Cfwd Bridge](#)

[M. Adj. Taxable Income Bridge](#)

[N. PILs,Tax Provision Bridge](#)

[O. Schedule 8 CCA Test Year](#)

[P. Schedule 10 CEC Test Year](#)

[Q Sch 13 Tax Reserve Test Year](#)

[R. Sch 7-1 Loss Cfwd](#)

[S. Taxable Income Test Year](#)

[T. PILs,Tax Provision](#)



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

2012 REBASING YEAR

Hydro Ottawa Limited

Data Input Sheet - Applicant's Rate Base

Rate Base

\$ 670,564,303

Return on Rate Base

Deemed ShortTerm Debt %
Deemed Long Term Debt %
Deemed Equity %

4.00%
56.00%
40.00%

T \$ 26,822,572
U \$ 375,516,010
V \$ 268,225,721

$W = S * T$
 $X = S * U$
 $Y = S * V$

Short Term Interest Rate
Long Term Interest

2.46%
5.39%

Z \$ 659,835
AA \$ 20,240,313

$AC = W * Z$
 $AD = X * AA$

Return on Equity (Regulatory Income)

9.58%

AB \$ **25,696,024**

$AE = Y * AB$

Return on Rate Base

\$ 46,596,172

$AF = AC + AD + AE$

Questions that must be answered

- Does the applicant have any Investment Tax Credits (ITC)?
- Does the applicant have any SRED Expenditures?
- Does the applicant have any Capital Gains or Losses for tax purposes?
- Does the applicant have any Capital Leases?
- Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?
- Since 1999, has the applicant acquired another regulated applicant's assets?
- Did the applicant pay dividends?
If Yes, please describe what was the tax treatment in the manager's summary.
- Did the applicant elect to capitalize interest incurred on CWIP for tax purposes?

Historic

Bridge

Test Year

No	No	No
No	No	No
Yes	No	No
No	No	No
No	No	No
No	No	No
Yes	Yes	Yes
No	No	No



**Tax Rates
Federal & Provincial
As of March 22, 2011**

Federal income tax
General corporate rate
Federal tax abatement
Adjusted federal rate

Rate reduction

Ontario income tax

Combined federal and Ontario

Federal & Ontario Small Business

Federal small business threshold
Ontario Small Business Threshold

Federal small business rate

Ontario small business rate

Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014
------------------------------	------------------------------	------------------------------	------------------------------

38.00%	38.00%	38.00%	38.00%
-10.00%	-10.00%	-10.00%	-10.00%
28.00%	28.00%	28.00%	28.00%

-11.50%	-13.00%	-13.00%	-13.00%
16.50%	15.00%	15.00%	15.00%

(refer to Note 1)

11.75%	11.25%	10.50%	10.00%
--------	--------	--------	--------

28.25%	26.25%	25.50%	25.00%
--------	--------	--------	--------

500,000	500,000	500,000	500,000
500,000	500,000	500,000	500,000

11.00%	11.00%	11.00%	11.00%
--------	--------	--------	--------

4.50%	4.50%	4.50%	4.50%
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NOTES:

1. Federal Budgets of March 22, 2011 and June 6, 2011 reaffirmed the corporate tax rate reductions to 16.5% in 2011 and 15% in 2012.



2012 REBASING YEAR

Hydro Ottawa Limited
Schedule 8 - Historical Year

Class	Class Description	UCC End of Year Historic per tax returns	Less: Non- Distribution Portion	UCC Regulated Historic Year
1	Distribution System - post 1987	228,562,253	1,441,806	227,120,447
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	15,706,381		15,706,381
2	Distribution System - pre 1988	81,332,935		81,332,935
8	General Office/Stores Equip	9,375,636		9,375,636
10	Computer Hardware/ Vehicles	4,136,442		4,136,442
10.1	Certain Automobiles			0
12	Computer Software	3,968,054		3,968,054
13₁	Lease # 1			0
13₂	Lease #2			0
13₃	Lease # 3			0
13₄	Lease # 4			0
14	Franchise			0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs			0
42	Fibre Optic Cable	619,791		619,791
43.1	Certain Energy-Efficient Electrical Generating Equipment			0
43.2	Certain Clean Energy Generation Equipment			0
45	Computers & Systems Software acq'd post Mar 22/04	285,645		285,645
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)			0
47	Distribution System - post February 2005	218,729,008		218,729,008
50	Data Network Infrastructure Equipment - post Mar 2007	324,022		324,022
52	Computer Hardware and system software			0
95	CWIP			0
3	Buildings - pre 1988	11,876,867		11,876,867
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	SUB-TOTAL - UCC	574,917,034	1,441,806	573,475,228



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

Hydro Ottawa Limited

Schedule 10 CEC - Historical Year

Cumulative Eligible Capital

1,025,174

Additions

Cost of Eligible Capital Property Acquired during Test Year

8,623

Other Adjustments

0

Subtotal

8,623

x 3/4 = 6,467

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 = 0

6,467

6,467

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

1,031,641

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Cumulative Eligible Capital Balance

1,031,641

Current Year Deduction

1,031,641

x 7% =

72,215

Cumulative Eligible Capital - Closing Balance

959,426



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

Hydro Ottawa Limited

Schedule 13 Tax Reserves - Historical

Continuity of Reserves

Description	Historical Balance as per tax returns	Non-Distribution Eliminations	Utility Only
Capital Gains Reserves ss.40(1)			0
Tax Reserves Not Deducted for accounting purposes			
Reserve for doubtful accounts ss. 20(1)(l)	430,483		430,483
Reserve for goods and services not delivered ss. 20(1)(m)			0
Reserve for unpaid amounts ss. 20(1)(n)			0
Debt & Share Issue Expenses ss. 20(1)(e)			0
Other tax reserves			0
			0
			0
			0
			0
Total	430,483	0	430,483
Financial Statement Reserves (not deductible for Tax Purposes)			
General Reserve for Inventory Obsolescence (non-specific)			0
General reserve for bad debts	1,240,035		1,240,035
Accrued Employee Future Benefits:			0
- Medical and Life Insurance			0
- Short & Long-term Disability			0
- Accumulated Sick Leave			0
- Termination Cost			0
- Other Post-Employment Benefits			0
Provision for Environmental Costs			0
Restructuring Costs			0
Accrued Contingent Litigation Costs			0
Accrued Self-Insurance Costs			0
Other Contingent Liabilities			0
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0
Other			0
			0
			0
Total	1,240,035	0	1,240,035



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

Hydro Ottawa Limited

Schedule 7-1 Loss Carry Forward - Historic Year

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual Historic			0

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

**PILS / INCOME TAXES
WORK FORM**
Hydro Ottawa Limited
Adjusted Taxable Income - Historic Year

	T251 line #	Total for Legal Entity	Non-Distribution Eliminations	Historic Wires Only
Income before PILS/Taxes	A	39,687,000		39,687,000
Additions:				
Interest and penalties on taxes	103	100,306		100,306
Amortization of tangible assets	104	43,237,000		43,237,000
Amortization of intangible assets	106			0
Recapture of capital cost allowance from Schedule 8	107			0
Gain on sale of eligible capital property from Schedule 10	108			0
Income or loss for tax purposes- joint ventures or partnerships	109			0
Loss in equity of subsidiaries and affiliates	110			0
Loss on disposal of assets	111			0
Charitable donations	112	65,124		65,124
Taxable Capital Gains	113	1,259,282		1,259,282
Political Donations	114			0
Deferred and prepaid expenses	116			0
Scientific research expenditures deducted on financial statements	118			0
Capitalized interest	119			0
Non-deductible club dues and fees	120			0
Non-deductible meals and entertainment expense	121	72,274		72,274
Non-deductible automobile expenses	122			0
Non-deductible life insurance premiums	123			0
Non-deductible company pension plans	124			0
Tax reserves deducted in prior year	125	3,602,515		3,602,515
Reserves from financial statements- balance at end of year	126	1,240,035		1,240,035
Soft costs on construction and renovation of buildings	127			0
Book loss on joint ventures or partnerships	205			0
Capital items expensed	206			0
Debt issue expense	208			0
Development expenses claimed in current year	212			0
Financing fees deducted in books	216			0
Gain on settlement of debt	220			0
Non-deductible advertising	226			0
Non-deductible interest	227			0
Non-deductible legal and accounting fees	228			0
Recapture of SR&ED expenditures	231			0
Share issue expense	235			0
Write down of capital property	236			0
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237			0
Other Additions				
Interest Expensed on Capital Leases	290			0
Realized Income from Deferred Credit Accounts	291			0
Pensions	292			0
Non-deductible penalties	293			0
	294			0
	295			0
ARO Accretion expense				0
Capital Contributions Received (ITA 12(1)(xi))				0
Lease Inducements Received (ITA 12(1)(xi))				0
Deferred Revenue (ITA 12(1)(a))				0
Prior Year Investment Tax Credits received				0
Apprentice & Coop Tax Credits		213,933		213,933
Employee Future Benefit expenses as per financial statements		622,384		622,384
Paragraph 12(1)(g) income inclusion - Smart Meter Depreciation Recovery		3,038,628		3,038,628
Capital tax - amount expensed in financials compared to amount actually paid		17,454		17,454
				0
				0
				0
				0
				0
Total Additions		53,468,935	0	53,468,935
Deductions:				
Gain on disposal of assets per financial statements	401	2,686,000		2,686,000
Dividends not taxable under section 83	402			0
Capital cost allowance from Schedule 8	403	44,461,978		44,461,978
Terminal loss from Schedule 8	404			0
Cumulative eligible capital deduction from Schedule 10	405	72,215		72,215
Allowable business investment loss	406			0
Deferred and prepaid expenses	409			0
Scientific research expenses claimed in year	411			0
Tax reserves claimed in current year	413	430,483		430,483
Reserves from financial statements - balance at beginning of year	414	3,322,368		3,322,368
Contributions to deferred income plans	416			0
Book income of joint venture or partnership	305			0
Equity in income from subsidiary or affiliates	306			0
<i>Other deductions: (Please explain in detail the nature of the item)</i>				
Interest capitalized for accounting deducted for tax	390			0
Capital Lease Payments	391			0
Non-taxable imputed interest income on deferral and variance accounts	392			0
	393			0
	394			0
ARO Payments - Deductible for Tax when Paid		181,427		181,427
ITA 13(7.4) Election - Capital Contributions Received				0
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds				0
Deferred Revenue - ITA 20(1)(m) reserve				0
Principal portion of lease payments				0
Lease Inducement Book Amortization credit to income				0
Financing fees for tax ITA 20(1)(e) and (e.1)				0
Allowance for Funds Used During Construction		892,795		892,795
Actual Employee Benefits Paid		440,847		440,847
				0
				0
				0
				0
Total Deductions		52,488,113	0	52,488,113
Net Income for Tax Purposes		40,667,822	0	40,667,822
Charitable donations from Schedule 2	311	65,124		65,124
Taxable dividends deductible under section 112 or 113, from Schedule 8 (Item 82)	320			0
Non-capital losses of preceding taxation years from Schedule 4	331			0
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332			0
Limited partnership losses of preceding taxation years from Schedule 4	335			0
TAXABLE INCOME		40,602,698	0	40,602,698



Ontario Energy Board

**PILS / INCOME TAXES WORK
FORM**

2012 REBASING YEAR

Hydro Ottawa Limited

PILs Tax Provision - Historic Year

Note: Input the actual information from the tax returns for the historic year.

Wires Only

Regulatory Taxable Income

\$ 40,602,698 **A**

Ontario Income Taxes

Income tax payable

Ontario Income Tax

13.00% **B**

\$ 5,235,038 **C = A * B**

Small business credit

Ontario Small Business Threshold
Rate reduction (negative)

\$ 500,000 **D**

-8.00% **E**

\$ 39,979 **F = D * E**

Ontario Income tax

\$ 5,275,017 **J = C + F**

Combined Tax Rate and PILs

Effective Ontario Tax Rate

12.99%

K = J / A

Federal tax rate

18.00%

L

Combined tax rate

30.99% **M = L + L**

Total Income Taxes

\$ 12,583,503 **N = A * M**

Investment Tax Credits

\$ 212,530 **O**

Miscellaneous Tax Credits

P

Total Tax Credits

\$ 212,530 **Q = O + P**

Corporate PILs/Income Tax Provision for Bridge Year

\$ 12,370,973 **R = N - Q**



Ontario Energy Board

Hydro Ottawa Limited
Schedule 8 CCA - Bridge Year

Class	Class Description	UCC Regulated Historic Year	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule (1/2 Additions Less Disposals)	Reduced UCC	Rate %	Bridge Year CCA	UCC End of Bridge Year
1	Distribution System - post 1987	\$ 227,120,447			\$ 227,120,447	\$ -	\$ 227,120,447	4%	\$ 9,084,818	\$ 218,035,629
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ 15,706,381	\$ 3,356,917		\$ 19,063,298	\$ 1,678,459	\$ 17,384,840	6%	\$ 1,043,090	\$ 18,020,208
2	Distribution System - pre 1988	\$ 81,332,935			\$ 81,332,935	- \$	\$ 81,332,935	6%	\$ 4,879,976	\$ 76,452,959
8	General Office/Stores Equip	\$ 9,375,636	\$ 3,574,602		\$ 12,950,238	\$ 1,787,301	\$ 11,162,937	20%	\$ 2,232,587	\$ 10,717,651
10	Computer Hardware/ Vehicles	\$ 4,136,442	\$ 2,000,212		\$ 6,136,654	\$ 1,000,106	\$ 5,136,548	30%	\$ 1,540,964	\$ 4,595,690
10.1	Certain Automobiles				\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 3,968,054	\$ 4,510,199		\$ 8,478,253	\$ 2,255,100	\$ 6,223,154	100%	\$ 6,223,154	\$ 2,255,100
13 1	Lease # 1				\$ -	\$ -	\$ -		\$ -	\$ -
13 2	Lease #2				\$ -	\$ -	\$ -		\$ -	\$ -
13 3	Lease # 3				\$ -	\$ -	\$ -		\$ -	\$ -
13 4	Lease # 4				\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise				\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs				\$ -	\$ -	\$ -	8%	\$ -	\$ -
42	Fibre Optic Cable	\$ 619,791			\$ 619,791	\$ -	\$ 619,791	12%	\$ 74,375	\$ 545,416
43.1	Certain Energy-Efficient Electrical Generating Equipment				\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment				\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 285,645			\$ 285,645	\$ -	\$ 285,645	45%	\$ 128,540	\$ 157,105
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)				\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 218,729,008	\$ 53,800,026		\$ 272,529,034	\$ 26,900,013	\$ 245,629,021	8%	\$ 19,650,322	\$ 252,878,712
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 324,022	\$ 1,062,863		\$ 1,386,885	\$ 531,432	\$ 855,454	55%	\$ 470,499	\$ 916,386
52	Computer Hardware and system software				\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP				\$ -	\$ -	\$ -		\$ -	\$ -
3	Buildings - pre 1988	\$ 11,876,867			\$ 11,876,867	\$ -	\$ 11,876,867	5%	\$ 593,843	\$ 11,283,024
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
					\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL	\$ 573,475,228	\$ 68,304,819	\$ -	\$ 641,780,047	\$ 34,152,410	\$ 607,627,638		\$ 45,922,169	\$ 595,857,878



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

Hydro Ottawa Limited

Schedule 10 CEC - Bridge Year

Cumulative Eligible Capital

959,426

Additions

Cost of Eligible Capital Property Acquired during Test Year

Other Adjustments

Subtotal

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

Amount transferred on amalgamation or wind-up of subsidiary

Subtotal

x 3/4 = 0

x 1/2 = 0

0

0

959,426

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

Other Adjustments

Subtotal

x 3/4 = 0

Cumulative Eligible Capital Balance

959,426

Current Year Deduction

959,426 x 7% = 67,160

Cumulative Eligible Capital - Closing Balance

892,267



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

Hydro Ottawa Limited

Schedule 13 Tax Reserves - Bridge Year

Continuity of Reserves

Description	Historic Utility Only	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Bridge Year Adjustments		Balance for Bridge Year	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	430,483		430,483			430,483	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	430,483	0	430,483	0	0	430,483	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	1,240,035		1,240,035			1,240,035	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
- Short & Long-term Disability	0		0			0	0	
- Accumulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	1,240,035	0	1,240,035	0	0	1,240,035	0	0



Ontario Energy

**PILS / INCOME TAX
FORM**

Hydro Ottawa Limited

Schedule 7-1 Loss Carry Forward - Bridge Year

Corporation Loss Continuity and Application

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

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



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

Hydro Ottawa Limited

Adjusted Taxable Income - Bridge Year

	T2S1 line #	Total for Regulated Utility
Income before PILS/Taxes	A	28,951,870
Additions:		
Interest and penalties on taxes	103	50,000
Amortization of tangible assets	104	37,194,031
Amortization of intangible assets	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	80,000
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves deducted in prior year	125	430,483
Reserves from financial statements- balance at end of year	126	1,240,035
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

Hydro Ottawa Limited

Adjusted Taxable Income - Bridge Year

Other Additions		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
Apprenticeship & Coop Tax Credits	294	214,500
ITA Paragraph 1291(g) income inclusion - Smart Meter Depreciation Recovery	295	3,038,628
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		
Employee Benefits per F/S		600,000
Total Additions		42,847,677
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	45,922,169
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10	405	67,160
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves claimed in current year	413	430,483
Reserves from financial statements - balance at beginning of year	414	1,240,035
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
Other deductions: (Please explain in detail the nature of the item)		

**PILS / INCOME TAXES
WORK FORM**

Hydro Ottawa Limited

Adjusted Taxable Income - Bridge Year

Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	
Non-taxable imputed interest income on deferral and variance accounts	392	
	393	
	394	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
AFUDC		524,527
Actual Employee Benefits Paid		400,000
Total Deductions		48,584,374
Net Income for Tax Purposes		23,215,173
Charitable donations from Schedule 2	311	
Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	
Non-capital losses of preceding taxation years from Schedule 4	331	
Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
TAXABLE INCOME		23,215,173



Ontario Energy Board

**PILS / INCOME TAXES WORK
FORM**

2012 REBASING YEAR

Hydro Ottawa Limited

PILs Tax Provision - Bridge Year

Wires Only

Regulatory Taxable Income

\$ 23,215,173 **A**

Ontario Income Taxes

Income tax payable

Ontario Income Tax

11.75% **B** \$ 2,727,783 **C = A * B**

Small business credit

Ontario Small Business Threshold
Rate reduction

\$ 500,000 **D**
-7.25% **E** -\$ 36,250 **F = D * E**

Ontario Income tax

\$ 2,691,533 **J = C + F**

Combined Tax Rate and PILs

Effective Ontario Tax Rate
Federal tax rate
Combined tax rate

11.59% **K = J / A**
16.50% **L**

28.09% **M = L + L**

Total Income Taxes

\$ 6,522,036 **N = A * M**

Investment Tax Credits

\$ 220,500 **O**

Miscellaneous Tax Credits

P

Total Tax Credits

\$ 220,500 **Q = O + P**

Corporate PILs/Income Tax Provision for Bridge Year

\$ 6,301,536 **R = N - Q**

Note:

1. This is for the derivation of Bridge year PILs income tax expense and should not be used for Test year revenue requirement calculations.



2012 REBASING YEAR

Hydro Ottawa Limited
Schedule 8 CCA - Test Year

Class	Class Description	UCC Test Year Opening Balance	Additions	Disposals (Negative)	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	\$ 218,035,629			\$ 218,035,629	\$ -	\$ 218,035,629	4%	\$ 8,721,425	\$ 209,314,204
1 Enhanced	Non-residential Buildings Reg. 1100(1)(a.1) election	\$ 18,020,208	6,173,910		\$ 24,194,118	\$ 3,086,955	\$ 21,107,163	6%	\$ 1,266,430	\$ 22,927,688
2	Distribution System - pre 1988	\$ 76,452,959			\$ 76,452,959	\$ -	\$ 76,452,959	6%	\$ 4,587,178	\$ 71,865,781
8	General Office/Stores Equip	\$ 10,717,651	2,773,713		\$ 13,491,364	\$ 1,386,857	\$ 12,104,507	20%	\$ 2,420,901	\$ 11,070,462
10	Computer Hardware/ Vehicles	\$ 4,595,690	2,424,132		\$ 7,019,822	\$ 1,212,066	\$ 5,807,756	30%	\$ 1,742,327	\$ 5,277,495
10.1	Certain Automobiles	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
12	Computer Software	\$ 2,255,100	4,372,160		\$ 6,627,260	\$ 2,186,080	\$ 4,441,180	100%	\$ 4,441,180	\$ 2,186,080
13.1	Lease # 1	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.2	Lease #2	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.3	Lease # 3	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
13.4	Lease # 4	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
14	Franchise	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than E	\$ -			\$ -	\$ -	\$ -	8%	\$ -	\$ -
42	Fibre Optic Cable	\$ 545,416			\$ 545,416	\$ -	\$ 545,416	12%	\$ 65,450	\$ 479,966
43.1	Certain Energy-Efficient Electrical Generating Equipment	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
43.2	Certain Clean Energy Generation Equipment	\$ -			\$ -	\$ -	\$ -	50%	\$ -	\$ -
45	Computers & Systems Software acq'd post Mar 22/04	\$ 157,105			\$ 157,105	\$ -	\$ 157,105	45%	\$ 70,697	\$ 86,408
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	\$ -			\$ -	\$ -	\$ -	30%	\$ -	\$ -
47	Distribution System - post February 2005	\$ 252,878,712	46,350,902		\$ 299,229,614	\$ 23,175,451	\$ 276,054,163	8%	\$ 22,084,333	\$ 277,145,281
50	Data Network Infrastructure Equipment - post Mar 2007	\$ 916,386	1,371,401		\$ 2,287,787	\$ 685,701	\$ 1,602,086	55%	\$ 881,147	\$ 1,406,639
52	Computer Hardware and system software	\$ -			\$ -	\$ -	\$ -	100%	\$ -	\$ -
95	CWIP	\$ -			\$ -	\$ -	\$ -	0%	\$ -	\$ -
3	Buildings - pre 1988	\$ 11,283,024			\$ 11,283,024	\$ -	\$ 11,283,024	5%	\$ 564,151	\$ 10,718,872
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
					\$ -	\$ -	\$ -	0%	\$ -	\$ -
	TOTAL	\$ 595,857,878	\$ 63,466,218	\$ -	\$ 659,324,096	\$ 31,733,109	\$ 627,590,987		\$ 46,845,219	\$ 612,478,877



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

2012 REBASING YEAR

Hydro Ottawa Limited
Schedule 10 CEC - Test Year

Cumulative Eligible Capital

892,267

Additions

Cost of Eligible Capital Property Acquired during Test Year

0

Other Adjustments

0

Subtotal

0

x 3/4 = 0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002

0

x 1/2 = 0

0

0

Amount transferred on amalgamation or wind-up of subsidiary

0

0

Subtotal

892,267

Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year

0

Other Adjustments

0

Subtotal

0

x 3/4 =

0

Cumulative Eligible Capital Balance

892,267

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income")

892,267

x 7% =

62,459

Cumulative Eligible Capital - Closing Balance

829,808



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

2012 REBASING YEAR

Hydro Ottawa Limited

Schedule 13 Tax Reserves - Test Year

Continuity of Reserves

Description	Bridge Year	Eliminate Amounts Not Relevant for Bridge Year	Adjusted Utility Balance	Test Year Adjustments		Balance for Test Year	Change During the Year	Disallowed Expenses
				Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0			0	0	
Tax Reserves Not Deducted for accounting purposes								
Reserve for doubtful accounts ss. 20(1)(l)	430,483		430,483			430,483	0	
Reserve for goods and services not delivered ss. 20(1)(m)	0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)	0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)	0		0			0	0	
Other tax reserves	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	430,483	0	430,483	0	0	430,483	0	0
Financial Statement Reserves (not deductible for Tax Purposes)								
General Reserve for Inventory Obsolescence (non-specific)	0		0			0	0	
General reserve for bad debts	1,240,035		1,240,035			1,240,035	0	
Accrued Employee Future Benefits:	0		0			0	0	
- Medical and Life Insurance	0		0			0	0	
- Short & Long-term Disability	0		0			0	0	
- Accumulated Sick Leave	0		0			0	0	
- Termination Cost	0		0			0	0	
- Other Post-Employment Benefits	0		0			0	0	
Provision for Environmental Costs	0		0			0	0	
Restructuring Costs	0		0			0	0	
Accrued Contingent Litigation Costs	0		0			0	0	
Accrued Self-Insurance Costs	0		0			0	0	
Other Contingent Liabilities	0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)	0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)	0		0			0	0	
Other	0		0			0	0	
	0		0			0	0	
	0		0			0	0	
Total	1,240,035	0	1,240,035	0	0	1,240,035	0	0



Ontario Energy Board

**PILS / INCOME TAXES
WORK FORM**

2012 REBASING YEAR

Hydro Ottawa Limited

Schedule 7-1 Loss Carry Forward - Test Year

Corporation Loss Continuity and Application

	Total	Non-Distribution Portion	Utility Balance
Non-Capital Loss Carry Forward Deduction			
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0

	Total	Non-Distribution Portion	Utility Balance
Net Capital Loss Carry Forward Deduction			
Actual/Estimated Bridge Year			0
Application of Loss Carry Forward to reduce taxable income in 2005			0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	0	0	0
Amount to be used in Test Year			0
Balance available for use post Test Year	0	0	0



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

2012 REBASING YEAR

Hydro Ottawa Limited

Taxable Income - Test Year

	Test Year Taxable Income
Net Income Before Taxes	25,696,024

	T2 S1 line #	
Additions:		
Interest and penalties on taxes	103	50,000
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	39,405,330
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106	
Recapture of capital cost allowance from Schedule 8	107	
Gain on sale of eligible capital property from Schedule 10	108	
Income or loss for tax purposes- joint ventures or partnerships	109	
Loss in equity of subsidiaries and affiliates	110	
Loss on disposal of assets	111	
Charitable donations	112	
Taxable Capital Gains	113	
Political Donations	114	
Deferred and prepaid expenses	116	
Scientific research expenditures deducted on financial statements	118	
Capitalized interest	119	
Non-deductible club dues and fees	120	
Non-deductible meals and entertainment expense	121	80,000
Non-deductible automobile expenses	122	
Non-deductible life insurance premiums	123	
Non-deductible company pension plans	124	
Tax reserves beginning of year	125	430,483
Reserves from financial statements- balance at end of year	126	1,240,035
Soft costs on construction and renovation of buildings	127	
Book loss on joint ventures or partnerships	205	
Capital items expensed	206	
Debt issue expense	208	
Development expenses claimed in current year	212	
Financing fees deducted in books	216	
Gain on settlement of debt	220	
Non-deductible advertising	226	
Non-deductible interest	227	
Non-deductible legal and accounting fees	228	
Recapture of SR&ED expenditures	231	
Share issue expense	235	
Write down of capital property	236	

Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	
<i>Other Additions: (please explain in detail the nature of the item)</i>		
Interest Expensed on Capital Leases	290	
Realized Income from Deferred Credit Accounts	291	
Pensions	292	
Non-deductible penalties	293	
Future Employee Benefits per F/S	294	600,000
Apprenticeship tax credit - Federal 2011	295	22,000
Apprenticeship tax credit - Ontario 2012	296	180,000
Coop tax credit - Ontario 2012	297	18,000
ARO Accretion expense		
Capital Contributions Received (ITA 12(1)(x))		
Lease Inducements Received (ITA 12(1)(x))		
Deferred Revenue (ITA 12(1)(a))		
Prior Year Investment Tax Credits received		
Total Additions		42,025,848
Deductions:		
Gain on disposal of assets per financial statements	401	
Dividends not taxable under section 83	402	
Capital cost allowance from Schedule 8	403	46,845,219
Terminal loss from Schedule 8	404	
Cumulative eligible capital deduction from Schedule 10 CEC	405	62,459
Allowable business investment loss	406	
Deferred and prepaid expenses	409	
Scientific research expenses claimed in year	411	
Tax reserves end of year	413	430,483
Reserves from financial statements - balance at beginning of year	414	1,240,035
Contributions to deferred income plans	416	
Book income of joint venture or partnership	305	
Equity in income from subsidiary or affiliates	306	
<i>Other deductions: (Please explain in detail the nature of the item)</i>		
Interest capitalized for accounting deducted for tax	390	
Capital Lease Payments	391	

Non-taxable imputed interest income on deferral and variance accounts	392	
Actual Future Employee Benefits Paid	393	400,000
	394	
	395	
	396	
	397	
ARO Payments - Deductible for Tax when Paid		
ITA 13(7.4) Election - Capital Contributions Received		
ITA 13(7.4) Election - Apply Lease Inducement to cost of Leaseholds		
Deferred Revenue - ITA 20(1)(m) reserve		
Principal portion of lease payments		
Lease Inducement Book Amortization credit to income		
Financing fees for tax ITA 20(1)(e) and (e.1)		
Total Deductions		48,978,195
NET INCOME FOR TAX PURPOSES		18,743,677
Charitable donations	311	
Taxable dividends received under section 112 or 113	320	
Non-capital losses of preceding taxation years from Schedule 7-1	331	
Net-capital losses of preceding taxation years (Please show calculation)	332	
Limited partnership losses of preceding taxation years from Schedule 4	335	
REGULATORY TAXABLE INCOME		18,743,677



Ontario Energy Board

PILS / INCOME TAXES WORK FORM

2012 REBASING YEAR

Hydro Ottawa Limited

PILs Tax Provision - Test Year

Wires Only

Regulatory Taxable Income

\$ 18,743,677 A

Ontario Income Taxes

Income tax payable

Ontario Income Tax

11.25% B

\$

2,108,664 C = A * B

Small business credit

Ontario Small Business Threshold
Rate reduction

\$ 500,000 D

-6.75% E

-\$

33,750 F = D * E

Ontario Income tax

\$ 2,074,914 J = C + F

Combined Tax Rate and PILs

Effective Ontario Tax Rate

11.07%

K = J / A

Federal tax rate

15.00%

L

Combined tax rate

26.07% M = L + L

Total Income Taxes

\$ 4,886,465 N = A * M

Investment Tax Credits

\$ 220,000 O

Miscellaneous Tax Credits

P

Total Tax Credits

\$ 220,000 Q = O + P

Corporate PILs/Income Tax Provision for Test Year

\$ 4,666,465 R = N - Q

Corporate PILs/Income Tax Provision Gross Up ¹

73.93%

S = 1 - M

\$ 1,645,534 T = R / S - N

Income Tax (grossed-up)

\$ 6,312,000 U = R + T

Note:

1. This is for the derivation of revenue requirement and should not be used for sufficiency/deficiency calculations.



MIFRS RATE DESIGN

1.0 INTRODUCTION

This Exhibit explains how the proposed rates have been designed in order to collect the requested revenue requirement in 2012 based on the Modified International Financial Reporting Standards ("MIFRS"). Exhibit J3-1-3 contains the proposed MIFRS Tariff of Rates and Charges for January 1, 2012 and Exhibit J3-1-4 contains tables showing the bill impacts for typical customers of all classes.

Hydro Ottawa Limited ("Hydro Ottawa") is requesting approval of a Base Revenue Requirement of \$159,276k, plus \$39k for the MIFRS Deferral Account and Transformer Ownership Credit of \$1,161k for a total revenue from distribution rates of \$160,476k. It is proposed that this revenue be collected from the customer classes in similar percentages as the current rates, except for the adjustments made as a result of the Cost Allocation Study, detailed in Exhibit G1-1-1 (Updated). Hydro Ottawa believes that the cost allocation done for the Canadian Generally Accepted Accounting Principles rate application is still valid for the MIFRS revenue requirement and rates. The revenue requirement is not materially different and the allocation of the costs does not significantly change.

Table 1 provides the revenue per rate class using the current rates, the calculated rates based on the revenue deficiency and the proposed rates using the forecasted 2012 load and customers/connections.



1
2

Table 1 – MIFRS Revenue per Rate Class

Class	Distribution Revenue with Current Rates ¹ \$000	%	Distribution Revenue with Initial Rates ¹ \$000	%	Distribution Revenue with Proposed Rates ² \$000	%
Residential	\$75,464	53.4%	\$85,758	53.4%	\$85,758	53.4%
General Service < 50 kW	\$18,259	12.9%	\$20,750	12.9%	\$20,750	12.9%
General Service 50 to 1,499 kW	\$32,480	23.0%	\$36,373	23.0%	\$36,911	23.0%
General Service 1,500 to 4,999 kW	\$8,248	5.8%	\$9,273	5.8%	\$9,373	5.8%
Large Use	\$5,411	3.8%	\$6,149	3.8%	\$6,149	3.8%
Unmetered Scattered Load	\$494	0.3%	\$561	0.3%	\$541	0.3%
Sentinel Lighting	\$3	0.002%	\$4	0.002%	\$5	0.003%
Street Lighting	\$747	0.5%	\$848	0.5%	\$868	0.5%
Standby 1,500 to 4,999 kW	\$117	0.1%	\$133	0.1%	\$133	0.1%
TOTAL³	\$141,223	100%	\$160,487	100%	\$160,487	100%

¹ As calculated in EDR Model, without Smart Meter Adder

² Adjusted for Cost Allocation

³Totals may not match due to rounding



Hydro Ottawa has determined the proposed 2012 rates by multiplying both the 2011 approved Monthly Service Charge (not including any Rate Adders, if applicable) and the Distribution Volumetric Rate by the identified revenue deficiency of 13.6%. A modified version of the 2006 Electricity Distribution Rate ("EDR") Model was used for this purpose; a copy of which is included as Attachment AV (Updated). As discussed in Exhibit G1-1-1 (Updated), Hydro Ottawa has made adjustments to the rates for the Sentinel Lights, Street Lighting and Unmetered Scattered Load classes, as a result of the cost allocation study. The results are shown in Tables 2 and 3.

Table 2 – MIFRS Service Charges

	2011 \$/month	2012 before Cost Allocation adjustments \$/month	2012 after Cost Allocation adjustments \$/month
Residential	8.54	9.70	9.70
General Service < 50 kW	14.76	16.77	16.77
General Service 50 to 1,499 kW	251.21	285.48	285.48
General Service 1,500 to 4,999 kW	4,039.33	4,590.32	4,590.32
Large Use	14,669.82	16,670.88	16,670.88
Unmetered Scattered Load	4.04	4.59	4.43
Sentinel Lights	1.89	2.15	2.69
Street Lights	0.49	0.56	0.57
Standby	108.02	122.75	122.75

Note that the province-wide fixed monthly charge of \$5.25 per month for all electricity distributors related to the microFIT Generator rate class, which was approved by the Ontario Energy Board (the "Board") on March 17, 2010, has been included as miscellaneous revenue.



1

Table 3 – MIFRS Distribution Volumetric Rates

	2011 \$/kWh or \$/kW	2012 before Cost Allocation \$/kWh or \$/kW	2012 after Cost Allocation \$/kWh or \$/kW
Residential	0.0207	0.0235	0.0235
General Service < 50 kW	0.0185	0.0210	0.0210
General Service 50 to 1,499 kW	3.0380	3.4524	3.4524
General Service 1,500 to 4,999 kW	2.9014	3.2972	3.2972
Large Use	2.7775	3.1564	3.1564
Unmetered Scattered Load	0.0200	0.0227	0.0219
Sentinel Lights	7.2434	8.2314	10.3030
Street Lights	3.4563	3.9278	4.0146
Standby 50 to 1,499 kW	1.4416	1.6382	1.6382
Standby 1,500 to 4,999 kW	1.3224	1.5028	1.5028
Standby Large Use	1.4674	1.6676	1.6676

2

3

4 **2.0 FIXED/VARIABLE PROPORTION**

5

6 Hydro Ottawa is proposing not to make any adjustments to the fixed/variable split for
 7 each class. Table 4 provides the fixed/variable split for each after the adjustments for
 8 cost allocation.

9

10

Table 4 – 2012 MIFRS Forecast Fixed/Variable Split

	Fixed \$000	%	Variable \$000	%	Total ¹ \$000
Residential	\$32,713	38.1%	\$53,045	61.9%	\$85,758
General Service < 50 kW	\$4,758	22.9%	\$15,993	77.1%	\$20,750
General Service 50 to 1,499 kW	\$11,348	30.7%	\$25,563	69.3%	\$36,911
General Service 1,500 to 4,999 kW	\$3,703	39.5%	\$5,670	60.5%	\$9,373
Large Use	\$2,401	39.0%	\$3,749	61.0%	\$6,149
Unmetered Scattered Load	\$164	30.4%	\$376	69.6%	\$541
Sentinel Lights	\$2	50.9%	\$2	49.1%	\$5
Street Lights	\$380	43.8%	\$488	56.2%	\$868
Standby 1,500 to 4,999 kW	\$3	2.2%	\$130	97.8%	\$133
TOTAL ¹	\$55,472	34.6%	\$105,015	65.4%	\$160,487

11

¹ Totals may not match due to rounding



3.0 STANDBY POWER SERVICE CLASSIFICATION

As part of Hydro Ottawa's 2008 Electricity Distribution Rate Decision and Rate Order (EB-2007-0713), Standby Power Rates were approved on an interim basis. Hydro Ottawa has had interim Standby Rates approved by the Board in subsequent years (2009 to 2011). In the Board's *Report of the Board on the Review of Electricity Distribution Cost Allocation Policy* (EB-2010-0219), issued on March 31, 2011, the Board indicated that it will entertain applications by distributors requesting to have their existing interim standby rates declared final. ~~Therefore a~~ As part of this application, Hydro Ottawa is **not** requesting that the proposed Standby Power Rates shown in Attachment AX be approved as final.

**2-1 TRIAL BALANCE DATA (Input)**

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
DETAILED INPUT:					
1005	Cash				ok
1010	Cash Advances and Working Funds				ok
1020	Interest Special Deposits				ok
1030	Dividend Special Deposits				ok
1040	Other Special Deposits				ok
1060	Term Deposits				ok
1070	Current Investments				ok
1100	Customer Accounts Receivable				ok
1102	Accounts Receivable - Services				ok
1104	Accounts Receivable - Recoverable Work				ok
1105	Accounts Receivable - Merchandise, Jobbing, etc.				ok
1110	Other Accounts Receivable				ok
1120	Accrued Utility Revenues				ok
1130	Accumulated Provision for Uncollectible Accounts--Credit				ok
1140	Interest and Dividends Receivable				ok
1150	Rents Receivable				ok
1170	Notes Receivable				ok
1180	Prepayments				ok
1190	Miscellaneous Current and Accrued Assets				ok
1200	Accounts Receivable from Associated Companies				ok
1210	Notes Receivable from Associated Companies				ok
1305	Fuel Stock				ok
1330	Plant Materials and Operating Supplies				ok



2-1 TRIAL BALANCE DATA (Input)					
<i>Enter account data consistent with the audited books of account.</i>					
<i>(Enter adjustments on subsequent sheets.)</i>					
to Overview					
	Account Number	Account Description	2010	2011	2012
			\$	\$	\$
	1340	Merchandise			ok
	1350	Other Materials and Supplies			ok
	1405	Long Term Investments in Non-Associated Companies			ok
	1408	Long Term Receivable - Street Lighting Transfer			ok
	1410	Other Special or Collateral Funds			ok
	1415	Sinking Funds			ok
	1425	Unamortized Debt Expense			ok
	1445	Unamortized Discount on Long-Term Debt--Debit			ok
	1455	Unamortized Deferred Foreign Currency Translation Gains and Losses			ok
	1460	Other Non-Current Assets			ok
	1465	O.M.E.R.S. Past Service Costs			ok
	1470	Past Service Costs - Employee Future Benefits			ok
	1475	Past Service Costs - Other Pension Plans			ok
	1480	Portfolio Investments - Associated Companies			ok
	1485	Investment in Associated Companies - Significant Influence			ok
	1490	Investment in Subsidiary Companies			ok
	1505	Unrecovered Plant and Regulatory Study Costs			ok
	1508	Other Regulatory Assets			ok
	1510	Preliminary Survey and Investigation Charges			ok
	1515	Emission Allowance Inventory			ok
	1516	Emission Allowances Withheld			ok
	1518	RCVARetail			ok
	1520	Power Purchase Variance Account			ok
	1525	Miscellaneous Deferred Debits			ok
	1530	Deferred Losses from Disposition of Utility Plant			ok
	1540	Unamortized Loss on Reacquired Debt			ok



2-1 TRIAL BALANCE DATA (Input)					
<i>Enter account data consistent with the audited books of account.</i>					
<i>(Enter adjustments on subsequent sheets.)</i>					
to Overview					
	Account Number	Account Description	2010	2011	2012
			\$	\$	\$
	1545	Development Charge Deposits/ Receivables			
	1548	RCVASTR			
	1550	LV Charges			
	1555	Smart Meters - Capital and Recovery			
	1556	Smart Meters - O&M Variance			
	1560	Deferred Development Costs			
	1562	Deferred Payments in Lieu of Taxes			
	1563	Account 1563 - Deffered PILs Contra Account			
	1565	1565-Conservation and Demand Management Expenditures and Recoveries			
	1570	Qualifying Transition Costs			
	1571	Pre-market Opening Energy Variance			
	1572	Extraordinary Event Costs			
	1574	Deferred Rate Impact Amounts			
	1580	RSVAWMS			
	1582	RSVAONE-TIME			
	1584	RSVANW			
	1586	RSVACN			
	1588	RSVAPOWER			
	1590	1590-Recovery of regulatory asset balances			
	1605	Electric Plant in Service - Control Account			
	1606	Organization			
	1608	Franchises and Consents			
	1610	Miscellaneous Intangible Plant			
	1615	Land			
	1616	Land Rights			
	1620	Buildings and Fixtures			



2-1 TRIAL BALANCE DATA (Input)					
<i>Enter account data consistent with the audited books of account.</i>					
<i>(Enter adjustments on subsequent sheets.)</i>					
to Overview					
	Account Number	Account Description	2010	2011	2012
			\$	\$	\$
	1630	Leasehold Improvements			
	1635	Boiler Plant Equipment			
	1640	Engines and Engine-Driven Generators			
	1645	Turbogenerator Units			
	1650	Reservoirs, Dams and Waterways			
	1655	Water Wheels, Turbines and Generators			
	1660	Roads, Railroads and Bridges			
	1665	Fuel Holders, Producers and Accessories			
	1670	Prime Movers			
	1675	Generators			
	1680	Accessory Electric Equipment			
	1685	Miscellaneous Power Plant Equipment			
	1705	Land			
	1706	Land Rights			
	1708	Buildings and Fixtures			
	1710	Leasehold Improvements			
	1715	Station Equipment			
	1720	Towers and Fixtures			
	1725	Poles and Fixtures			
	1730	Overhead Conductors and Devices			
	1735	Underground Conduit			
	1740	Underground Conductors and Devices			
	1745	Roads and Trails			
	1805	Land		\$4,445,889	\$4,445,889
	1806	Land Rights		\$1,808,582	\$1,808,582
	1808	Buildings and Fixtures		\$18,648,112	\$24,108,822



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
1810	Leasehold Improvements				ok
1815	Transformer Station Equipment - Normally Primary above 50 kV		\$61,664,199	\$62,325,117	ok
1820	Distribution Station Equipment - Normally Primary below 50 kV		\$51,840,764	\$62,274,102	ok
1825	Storage Battery Equipment				ok
1830	Poles, Towers and Fixtures		\$59,925,600	\$68,203,819	ok
1835	Overhead Conductors and Devices		\$43,864,407	\$51,610,458	ok
1840	Underground Conduit		\$57,536,724	\$64,420,095	ok
1845	Underground Conductors and Devices		\$66,563,377	\$78,046,566	ok
1850	Line Transformers		\$45,290,862	\$53,401,248	ok
1855	Services		\$45,995,059	\$54,630,833	ok
1860	Meters		\$53,414,838	\$56,566,700	ok
1865	Other Installations on Customer's Premises				ok
1870	Leased Property on Customer Premises				ok
1875	Street Lighting and Signal Systems				ok
1905	Land		\$863,045	\$4,863,045	ok
1906	Land Rights		\$28,541	\$28,541	ok
1908	Buildings and Fixtures		\$36,893,077	\$37,606,276	ok
1910	Leasehold Improvements				ok
1915	Office Furniture and Equipment		\$1,764,723	\$1,994,636	ok
1920	Computer Equipment - Hardware		\$4,435,539	\$6,230,052	ok
1925	Computer Software		\$25,622,797	\$31,398,348	ok
1930	Transportation Equipment		\$8,382,358	\$10,806,490	ok
1935	Stores Equipment		\$51,448	\$51,448	ok
1940	Tools, Shop and Garage Equipment		\$4,146,635	\$4,746,691	ok
1945	Measurement and Testing Equipment		\$147,406	\$147,406	ok
1950	Power Operated Equipment				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
1955	Communication Equipment		\$1,343,673	\$1,435,181	ok
1960	Miscellaneous Equipment		\$252,276	\$328,315	ok
1965	Water Heater Rental Units				ok
1970	Load Management Controls - Customer Premises		\$789,919	\$789,919	ok
1975	Load Management Controls - Utility Premises		\$39,548	\$39,548	ok
1980	System Supervisory Equipment		\$8,109,385	\$9,890,303	ok
1985	Sentinel Lighting Rental Units				ok
1990	Other Tangible Property				ok
1995	Contributions and Grants - Credit		(\$16,827,958)	(\$34,026,147)	ok
2005	Property Under Capital Leases				ok
2010	Electric Plant Purchased or Sold				ok
2020	Experimental Electric Plant Unclassified				ok
2030	Electric Plant and Equipment Leased to Others				ok
2040	Electric Plant Held for Future Use				ok
2050	Completed Construction Not Classified--Electric				ok
2055	Construction Work in Progress--Electric				ok
2060	Electric Plant Acquisition Adjustment				ok
2065	Other Electric Plant Adjustment				ok
2070	Other Utility Plant				ok
2075	Non-Utility Property Owned or Under Capital Leases				ok
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipment		(\$39,649,687)	(\$79,298,963)	ok
2120	Accumulated Amortization of Electric Utility Plant - Intangibles				ok
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment				ok
2160	Accumulated Amortization of Other Utility Plant				ok
2180	Accumulated Amortization of Non-Utility Property				ok
2205	Accounts Payable				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
2208	Customer Credit Balances				ok
2210	Current Portion of Customer Deposits				ok
2215	Dividends Declared				ok
2220	Miscellaneous Current and Accrued Liabilities				ok
2225	Notes and Loans Payable				ok
2240	Accounts Payable to Associated Companies				ok
2242	Notes Payable to Associated Companies				ok
2250	Debt Retirement Charges(DRC) Payable				ok
2252	Transmission Charges Payable				ok
2254	Electrical Safety Authority Fees Payable				ok
2256	Independent Market Operator Fees and Penalties Payable				ok
2260	Current Portion of Long Term Debt				ok
2262	Ontario Hydro Debt - Current Portion				ok
2264	Pensions and Employee Benefits - Current Portion				ok
2268	Accrued Interest on Long Term Debt				ok
2270	Matured Long Term Debt				ok
2272	Matured Interest on Long Term Debt				ok
2285	Obligations Under Capital Leases--Current				ok
2290	Commodity Taxes				ok
2292	Payroll Deductions / Expenses Payable				ok
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.				ok
2296	Future Income Taxes - Current				ok
2305	Accumulated Provision for Injuries and Damages				ok
2306	Employee Future Benefits				ok
2308	Other Pensions - Past Service Liability				ok
2310	Vested Sick Leave Liability				ok

**2-1 TRIAL BALANCE DATA (Input)**

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
2315	Accumulated Provision for Rate Refunds				ok
2320	Other Miscellaneous Non-Current Liabilities				ok
2325	Obligations Under Capital Lease--Non-Current				ok
2330	Development Charge Fund				ok
2335	Long Term Customer Deposits				ok
2340	Collateral Funds Liability				ok
2345	Unamortized Premium on Long Term Debt				ok
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion				ok
2350	Future Income Tax - Non-Current				ok
2405	Other Regulatory Liabilities				ok
2410	Deferred Gains from Disposition of Utility Plant				ok
2415	Unamortized Gain on Reacquired Debt				ok
2425	Other Deferred Credits				ok
2435	Accrued Rate-Payer Benefit				ok
2505	Debentures Outstanding - Long Term Portion				ok
2510	Debenture Advances				ok
2515	Reacquired Bonds				ok
2520	Other Long Term Debt				ok
2525	Term Bank Loans - Long Term Portion				ok
2530	Ontario Hydro Debt Outstanding - Long Term Portion				ok
2550	Advances from Associated Companies				ok
3005	Common Shares Issued				ok
3008	Preference Shares Issued				ok
3010	Contributed Surplus				ok
3020	Donations Received				ok
3022	Development Charges Transferred to Equity				ok

**2-1 TRIAL BALANCE DATA (Input)**

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
3026	Capital Stock Held in Treasury				ok
3030	Miscellaneous Paid-In Capital				ok
3035	Installments Received on Capital Stock				ok
3040	Appropriated Retained Earnings				ok
3045	Unappropriated Retained Earnings				ok
3046	Balance Transferred From Income				ok
3047	Appropriations of Retained Earnings - Current Period				ok
3048	Dividends Payable-Preference Shares				ok
3049	Dividends Payable-Common Shares				ok
3055	Adjustment to Retained Earnings				ok
3065	Unappropriated Undistributed Subsidiary Earnings				ok
4006	Residential Energy Sales				ok
4010	Commercial Energy Sales				ok
4015	Industrial Energy Sales				ok
4020	Energy Sales to Large Users				ok
4025	Street Lighting Energy Sales				ok
4030	Sentinel Lighting Energy Sales				ok
4035	General Energy Sales				ok
4040	Other Energy Sales to Public Authorities				ok
4045	Energy Sales to Railroads and Railways				ok
4050	Revenue Adjustment				ok
4055	Energy Sales for Resale				ok
4060	Interdepartmental Energy Sales				ok
4062	Billed WMS				ok
4064	4064-Billed One-Time				ok
4066	Billed NW				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
4068	Billed CN				ok
4080	Distribution Services Revenue			(\$820,000)	ok
4082	Retail Services Revenues			(\$325,000)	ok
4084	Service Transaction Requests (STR) Revenues			(\$12,000)	ok
4090	Electric Services Incidental to Energy Sales				ok
4105	Transmission Charges Revenue				ok
4110	Transmission Services Revenue				ok
4205	Interdepartmental Rents				ok
4210	Rent from Electric Property				ok
4215	Other Utility Operating Income				ok
4220	Other Electric Revenues				ok
4225	Late Payment Charges			(\$1,326,000)	ok
4230	Sales of Water and Water Power				ok
4235	Miscellaneous Service Revenues			(\$3,692,418)	ok
4240	Provision for Rate Refunds				ok
4245	Government Assistance Directly Credited to Income				ok
4305	Regulatory Debits				ok
4310	Regulatory Credits				ok
4315	Revenues from Electric Plant Leased to Others			(\$1,412,696)	ok
4320	Expenses of Electric Plant Leased to Others				ok
4325	Revenues from Merchandise, Jobbing, Etc.			(\$3,758,730)	ok
4330	Costs and Expenses of Merchandising, Jobbing, Etc.			\$2,474,796	ok
4335	Profits and Losses from Financial Instrument Hedges				ok
4340	Profits and Losses from Financial Instrument Investments				ok
4345	Gains from Disposition of Future Use Utility Plant				ok
4350	Losses from Disposition of Future Use Utility Plant				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
4355	Gain on Disposition of Utility and Other Property			(\$55,250)	ok
4360	Loss on Disposition of Utility and Other Property				ok
4365	Gains from Disposition of Allowances for Emission				ok
4370	Losses from Disposition of Allowances for Emission				ok
4375	Revenues from Non-Utility Operations			(\$17,755,700)	ok
4380	Expenses of Non-Utility Operations			\$17,755,700	ok
4385	Non-Utility Rental Income			\$187,604	ok
4390	Miscellaneous Non-Operating Income				ok
4395	Rate-Payer Benefit Including Interest				ok
4398	Foreign Exchange Gains and Losses, Including Amortization				ok
4405	Interest and Dividend Income			(\$98,440)	ok
4415	Equity in Earnings of Subsidiary Companies				ok
4505	Operation Supervision and Engineering				ok
4510	Fuel				ok
4515	Steam Expense				ok
4520	Steam From Other Sources				ok
4525	Steam Transferred--Credit				ok
4530	Electric Expense				ok
4535	Water For Power				ok
4540	Water Power Taxes				ok
4545	Hydraulic Expenses				ok
4550	Generation Expense				ok
4555	Miscellaneous Power Generation Expenses				ok
4560	Rents				ok
4565	Allowances for Emissions				ok
4605	Maintenance Supervision and Engineering				ok

2-1 TRIAL BALANCE DATA (Input)					
Enter account data consistent with the audited books of account. (Enter adjustments on subsequent sheets.)					
Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
4610	Maintenance of Structures				ok
4615	Maintenance of Boiler Plant				ok
4620	Maintenance of Electric Plant				ok
4625	Maintenance of Reservoirs, Dams and Waterways				ok
4630	Maintenance of Water Wheels, Turbines and Generators				ok
4635	Maintenance of Generating and Electric Plant				ok
4640	Maintenance of Miscellaneous Power Generation Plant				ok
4705	Power Purchased			\$680,575,967	ok
4708	Charges-WMS				ok
4710	Cost of Power Adjustments				ok
4712	Charges-One-Time				ok
4714	Charges-NW				ok
4715	System Control and Load Dispatching				ok
4716	Charges-CN				ok
4720	Other Expenses				ok
4725	Competition Transition Expense				ok
4730	Rural Rate Assistance Expense				ok
4805	Operation Supervision and Engineering				ok
4810	Load Dispatching				ok
4815	Station Buildings and Fixtures Expenses				ok
4820	Transformer Station Equipment - Operating Labour				ok
4825	Transformer Station Equipment - Operating Supplies and Expense				ok
4830	Overhead Line Expenses				ok
4835	Underground Line Expenses				ok
4840	Transmission of Electricity by Others				ok
4845	Miscellaneous Transmission Expense				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
4850	Rents				ok
4905	Maintenance Supervision and Engineering				ok
4910	Maintenance of Transformer Station Buildings and Fixtures				ok
4916	Maintenance of Transformer Station Equipment				ok
4930	Maintenance of Towers, Poles and Fixtures				ok
4935	Maintenance of Overhead Conductors and Devices				ok
4940	Maintenance of Overhead Lines - Right of Way				ok
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				ok
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				ok
4960	Maintenance of Underground Lines				ok
4965	Maintenance of Miscellaneous Transmission Plant				ok
5005	Operation Supervision and Engineering				ok
5010	Load Dispatching			\$3,762,164	ok
5012	Station Buildings and Fixtures Expense			\$717,818	ok
5014	Transformer Station Equipment - Operation Labour			\$156,056	ok
5015	Transformer Station Equipment - Operation Supplies and Expenses			\$33,351	ok
5016	Distribution Station Equipment - Operation Labour			\$527,212	ok
5017	Distribution Station Equipment - Operation Supplies and Expenses			\$86,513	ok
5020	Overhead Distribution Lines and Feeders - Operation Labour			\$475,396	ok
5025	Overhead Distribution Lines and Feeders - Operation Supplies and Expenses			\$96,563	ok
5030	Overhead Subtransmission Feeders - Operation				ok
5035	Overhead Distribution Transformers- Operation			\$19,441	ok
5040	Underground Distribution Lines and Feeders - Operation Labour			\$462,525	ok
5045	Underground Distribution Lines and Feeders - Operation Supplies and Expenses			\$1,489,863	ok
5050	Underground Subtransmission Feeders - Operation				ok
5055	Underground Distribution Transformers - Operation			\$843	ok

**2-1 TRIAL BALANCE DATA (Input)**

*Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)*

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
5060	Street Lighting and Signal System Expense				ok
5065	Meter Expense			\$1,116,453	ok
5070	Customer Premises - Operation Labour				ok
5075	Customer Premises - Materials and Expenses				ok
5085	Miscellaneous Distribution Expense			\$7,597,368	ok
5090	Underground Distribution Lines and Feeders - Rental Paid				ok
5095	Overhead Distribution Lines and Feeders - Rental Paid				ok
5096	Other Rent				ok
5105	Maintenance Supervision and Engineering				ok
5110	Maintenance of Buildings and Fixtures - Distribution Stations				ok
5112	Maintenance of Transformer Station Equipment			\$165,994	ok
5114	Maintenance of Distribution Station Equipment			\$917,723	ok
5120	Maintenance of Poles, Towers and Fixtures			\$231,310	ok
5125	Maintenance of Overhead Conductors and Devices			\$812,091	ok
5130	Maintenance of Overhead Services			\$534,097	ok
5135	Overhead Distribution Lines and Feeders - Right of Way			\$2,724,551	ok
5145	Maintenance of Underground Conduit			\$8,730	ok
5150	Maintenance of Underground Conductors and Devices			\$1,445,307	ok
5155	Maintenance of Underground Services			\$257,930	ok
5160	Maintenance of Line Transformers			\$653,280	ok
5165	Maintenance of Street Lighting and Signal Systems				ok
5170	Sentinel Lights - Labour				ok
5172	Sentinel Lights - Materials and Expenses				ok
5175	Maintenance of Meters			\$1,523,535	ok
5178	Customer Installations Expenses- Leased Property				ok
5185	Water Heater Rentals - Labour				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
5186	Water Heater Rentals - Materials and Expenses				ok
5190	Water Heater Controls - Labour				ok
5192	Water Heater Controls - Materials and Expenses				ok
5195	Maintenance of Other Installations on Customer Premises				ok
5205	Purchase of Transmission and System Services				ok
5210	Transmission Charges				ok
5215	Transmission Charges Recovered				ok
5305	Supervision				ok
5310	Meter Reading Expense			\$1,556,256	ok
5315	Customer Billing			\$7,332,871	ok
5320	Collecting			\$2,134,783	ok
5325	Collecting- Cash Over and Short				ok
5330	Collection Charges				ok
5335	Bad Debt Expense			\$1,061,700	ok
5340	Miscellaneous Customer Accounts Expenses				ok
5405	Supervision				ok
5410	Community Relations - Sundry			\$6,727,367	ok
5415	Energy Conservation			\$0	ok
5420	Community Safety Program				ok
5425	Miscellaneous Customer Service and Informational Expenses				ok
5505	Supervision				ok
5510	Demonstrating and Selling Expense			\$184,305	ok
5515	Advertising Expense				ok
5520	Miscellaneous Sales Expense				ok
5605	Executive Salaries and Expenses			\$3,083,243	ok
5610	Management Salaries and Expenses			\$8,951,189	ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
5615	General Administrative Salaries and Expenses			\$941,222	ok
5620	Office Supplies and Expenses			\$2,900,322	ok
5625	Administrative Expense Transferred?Credit			\$1,095,311	ok
5630	Outside Services Employed			\$1,767,285	ok
5635	Property Insurance			\$645,957	ok
5640	Injuries and Damages			\$790,941	ok
5645	Employee Pensions and Benefits			\$575,700	ok
5650	Franchise Requirements				ok
5655	Regulatory Expenses			\$1,298,157	ok
5660	General Advertising Expenses				ok
5665	Miscellaneous General Expenses			\$2,440,865	ok
5670	Rent				ok
5675	Maintenance of General Plant			\$4,704,837	ok
5680	Electrical Safety Authority Fees				ok
5685	Independent Market Operator Fees and Penalties				ok
5705	Amortization Expense ? Property, Plant, and Equipment			\$39,405,330	ok
5710	Amortization of Limited Term Electric Plant				ok
5715	Amortization of Intangibles and Other Electric Plant				ok
5720	Amortization of Electric Plant Acquisition Adjustments				ok
5725	Miscellaneous Amortization			\$11,485	ok
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				ok
5735	Amortization of Deferred Development Costs				ok
5740	Amortization of Deferred Charges				ok
6005	Interest on Long Term Debt			\$19,789,275	ok
6010	Amortization of Debt Discount and Expense				ok
6015	Amortization of Premium on Debt?Credit				ok



2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.
(Enter adjustments on subsequent sheets.)

[to Overview](#)

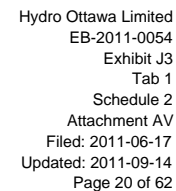
Account Number	Account Description	2010	2011	2012	
		\$	\$	\$	
6020	Amortization of Loss on Reacquired Debt				ok
6025	Amortization of Gain on Reacquired Debt--Credit				ok
6030	Interest on Debt to Associated Companies				ok
6035	Other Interest Expense			\$177,260	ok
6040	Allowance for Borrowed Funds Used During Construction--Credit				ok
6042	Allowance For Other Funds Used During Construction			(\$928,194)	ok
6045	Interest Expense on Capital Lease Obligations				ok
6105	Taxes Other Than Income Taxes			\$1,806,109	ok
6110	Income Taxes				ok
6115	Provision for Future Income Taxes				ok
6205	Donations			\$173,400	ok
6210	Life Insurance				ok
6215	Penalties				ok
6225	Other Deductions				ok
6305	Extraordinary Income				ok
6310	Extraordinary Deductions				ok
6315	Income Taxes, Extraordinary Items				ok
6405	Discontinues Operations - Income/ Gains				ok
6410	Discontinued Operations - Deductions/ Losses				ok
6415	Income Taxes, Discontinued Operations				ok
	Total (\$) Value	0.00	547,391,138.09	1,385,054,242.58	
	Accounts 1605 and 3046	0.00	547,391,138.09	1,385,054,242.58	
	Total Net of account 1605 and 3046	0.00	0.00	0.00	



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
DETAILED INPUT:			
1005	Cash	1005	Cash
1010	Cash Advances and Working Funds	1010	Cash Advances and Working Funds
1020	Interest Special Deposits	1020	Interest Special Deposits
1030	Dividend Special Deposits	1030	Dividend Special Deposits
1040	Other Special Deposits	1040	Other Special Deposits
1060	Term Deposits	1060	Term Deposits
1070	Current Investments	1070	Current Investments
1100	Customer Accounts Receivable	1100	Customer Accounts Receivable
1102	Accounts Receivable - Services	1102	Accounts Receivable - Services
1104	Accounts Receivable - Recoverable Work	1104	Accounts Receivable - Recoverable Work
1105	Accounts Receivable - Merchandise, Jobbing, etc.	1105	Accounts Receivable - Merchandise, Jobbing, etc.
1110	Other Accounts Receivable	1110	Other Accounts Receivable
1120	Accrued Utility Revenues	1120	Accrued Utility Revenues
1130	Accumulated Provision for Uncollectible Accounts--Credit	1130	Accumulated Provision for Uncollectible Accounts--Credit
1140	Interest and Dividends Receivable	1140	Interest and Dividends Receivable
1150	Rents Receivable	1150	Rents Receivable
1170	Notes Receivable	1170	Notes Receivable
1180	Prepayments	1180	Prepayments
1190	Miscellaneous Current and Accrued Assets	1190	Miscellaneous Current and Accrued Assets
1200	Accounts Receivable from Associated Companies	1200	Accounts Receivable from Associated Companies
1210	Notes Receivable from Associated Companies	1210	Notes Receivable from Associated Companies
1305	Fuel Stock	1305	Fuel Stock
1330	Plant Materials and Operating Supplies	1330	Plant Materials and Operating Supplies



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account.</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
1340	Merchandise	1340	Merchandise
1350	Other Materials and Supplies	1350	Other Materials and Supplies
1405	Long Term Investments in Non-Associated Companies	1405	Long Term Investments in Non-Associated Companies
1408	Long Term Receivable - Street Lighting Transfer	1408	Long Term Receivable - Street Lighting Transfer
1410	Other Special or Collateral Funds	1410	Other Special or Collateral Funds
1415	Sinking Funds	1415	Sinking Funds
1425	Unamortized Debt Expense	1425	Unamortized Debt Expense
1445	Unamortized Discount on Long-Term Debt--Debit	1445	Unamortized Discount on Long-Term Debt--Debit
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	1455	Unamortized Deferred Foreign Currency Translation Gains and Losses
1460	Other Non-Current Assets	1460	Other Non-Current Assets
1465	O.M.E.R.S. Past Service Costs	1465	O.M.E.R.S. Past Service Costs
1470	Past Service Costs - Employee Future Benefits	1470	Past Service Costs - Employee Future Benefits
1475	Past Service Costs - Other Pension Plans	1475	Past Service Costs - Other Pension Plans
1480	Portfolio Investments - Associated Companies	1480	Portfolio Investments - Associated Companies
1485	Investment in Associated Companies - Significant Influence	1485	Investment in Associated Companies - Significant Influence
1490	Investment in Subsidiary Companies	1490	Investment in Subsidiary Companies
1505	Unrecovered Plant and Regulatory Study Costs	1505	Unrecovered Plant and Regulatory Study Costs
1508	Other Regulatory Assets	1508	Other Regulatory Assets
1510	Preliminary Survey and Investigation Charges	1510	Preliminary Survey and Investigation Charges
1515	Emission Allowance Inventory	1515	Emission Allowance Inventory
1516	Emission Allowances Withheld	1516	Emission Allowances Withheld
1518	RCVARetail	1518	RCVARetail
1520	Power Purchase Variance Account	1520	Power Purchase Variance Account
1525	Miscellaneous Deferred Debits	1525	Miscellaneous Deferred Debits
1530	Deferred Losses from Disposition of Utility Plant	1530	Deferred Losses from Disposition of Utility Plant
1540	Unamortized Loss on Reacquired Debt	1540	Unamortized Loss on Reacquired Debt



2-1 TRIAL BALANCE DATA (Input) printed: 2011-09-13 5:11 PM 20 of 62



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account.</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
1630	Leasehold Improvements	1630	Leasehold Improvements
1635	Boiler Plant Equipment	1635	Boiler Plant Equipment
1640	Engines and Engine-Driven Generators	1640	Engines and Engine-Driven Generators
1645	Turbogenerator Units	1645	Turbogenerator Units
1650	Reservoirs, Dams and Waterways	1650	Reservoirs, Dams and Waterways
1655	Water Wheels, Turbines and Generators	1655	Water Wheels, Turbines and Generators
1660	Roads, Railroads and Bridges	1660	Roads, Railroads and Bridges
1665	Fuel Holders, Producers and Accessories	1665	Fuel Holders, Producers and Accessories
1670	Prime Movers	1670	Prime Movers
1675	Generators	1675	Generators
1680	Accessory Electric Equipment	1680	Accessory Electric Equipment
1685	Miscellaneous Power Plant Equipment	1685	Miscellaneous Power Plant Equipment
1705	Land	1705	Land
1706	Land Rights	1706	Land Rights
1708	Buildings and Fixtures	1708	Buildings and Fixtures
1710	Leasehold Improvements	1710	Leasehold Improvements
1715	Station Equipment	1715	Station Equipment
1720	Towers and Fixtures	1720	Towers and Fixtures
1725	Poles and Fixtures	1725	Poles and Fixtures
1730	Overhead Conductors and Devices	1730	Overhead Conductors and Devices
1735	Underground Conduit	1735	Underground Conduit
1740	Underground Conductors and Devices	1740	Underground Conductors and Devices
1745	Roads and Trails	1745	Roads and Trails
1805	Land	1805	Land
1806	Land Rights	1806	Land Rights
1808	Buildings and Fixtures	1808	Buildings and Fixtures



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
1810	Leasehold Improvements	1810	Leasehold Improvements
1815	Transformer Station Equipment - Normally Primary above 50 kV	1815	Transformer Station Equipment - Normally Primary above 50 kV
1820	Distribution Station Equipment - Normally Primary below 50 kV	1820	Distribution Station Equipment - Normally Primary below 50 kV
1825	Storage Battery Equipment	1825	Storage Battery Equipment
1830	Poles, Towers and Fixtures	1830	Poles, Towers and Fixtures
1835	Overhead Conductors and Devices	1835	Overhead Conductors and Devices
1840	Underground Conduit	1840	Underground Conduit
1845	Underground Conductors and Devices	1845	Underground Conductors and Devices
1850	Line Transformers	1850	Line Transformers
1855	Services	1855	Services
1860	Meters	1860	Meters
1865	Other Installations on Customer's Premises	1865	Other Installations on Customer's Premises
1870	Leased Property on Customer Premises	1870	Leased Property on Customer Premises
1875	Street Lighting and Signal Systems	1875	Street Lighting and Signal Systems
1905	Land	1905	Land
1906	Land Rights	1906	Land Rights
1908	Buildings and Fixtures	1908	Buildings and Fixtures
1910	Leasehold Improvements	1910	Leasehold Improvements
1915	Office Furniture and Equipment	1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware	1920	Computer Equipment - Hardware
1925	Computer Software	1925	Computer Software
1930	Transportation Equipment	1930	Transportation Equipment
1935	Stores Equipment	1935	Stores Equipment
1940	Tools, Shop and Garage Equipment	1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment	1945	Measurement and Testing Equipment
1950	Power Operated Equipment	1950	Power Operated Equipment



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account.</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
1955	Communication Equipment	1955	Communication Equipment
1960	Miscellaneous Equipment	1960	Miscellaneous Equipment
1965	Water Heater Rental Units	1965	Water Heater Rental Units
1970	Load Management Controls - Customer Premises	1970	Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises	1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipment	1980	System Supervisory Equipment
1985	Sentinel Lighting Rental Units	1985	Sentinel Lighting Rental Units
1990	Other Tangible Property	1990	Other Tangible Property
1995	Contributions and Grants - Credit	1995	Contributions and Grants - Credit
2005	Property Under Capital Leases	2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold	2010	Electric Plant Purchased or Sold
2020	Experimental Electric Plant Unclassified	2020	Experimental Electric Plant Unclassified
2030	Electric Plant and Equipment Leased to Others	2030	Electric Plant and Equipment Leased to Others
2040	Electric Plant Held for Future Use	2040	Electric Plant Held for Future Use
2050	Completed Construction Not Classified--Electric	2050	Completed Construction Not Classified--Electric
2055	Construction Work in Progress--Electric	2055	Construction Work in Progress--Electric
2060	Electric Plant Acquisition Adjustment	2060	Electric Plant Acquisition Adjustment
2065	Other Electric Plant Adjustment	2065	Other Electric Plant Adjustment
2070	Other Utility Plant	2070	Other Utility Plant
2075	Non-Utility Property Owned or Under Capital Leases	2075	Non-Utility Property Owned or Under Capital Leases
2105	Accumulated Amortization of Electric Utility Plant - Property, Plant, and Equipment	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	2120	Accumulated Amortization of Electric Utility Plant - Intangibles
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	2140	Accumulated Amortization of Electric Plant Acquisition Adjustment
2160	Accumulated Amortization of Other Utility Plant	2160	Accumulated Amortization of Other Utility Plant
2180	Accumulated Amortization of Non-Utility Property	2180	Accumulated Amortization of Non-Utility Property
2205	Accounts Payable	2205	Accounts Payable



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account.</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
2208	Customer Credit Balances	2208	Customer Credit Balances
2210	Current Portion of Customer Deposits	2210	Current Portion of Customer Deposits
2215	Dividends Declared	2215	Dividends Declared
2220	Miscellaneous Current and Accrued Liabilities	2220	Miscellaneous Current and Accrued Liabilities
2225	Notes and Loans Payable	2225	Notes and Loans Payable
2240	Accounts Payable to Associated Companies	2240	Accounts Payable to Associated Companies
2242	Notes Payable to Associated Companies	2242	Notes Payable to Associated Companies
2250	Debt Retirement Charges(DRC) Payable	2250	Debt Retirement Charges(DRC) Payable
2252	Transmission Charges Payable	2252	Transmission Charges Payable
2254	Electrical Safety Authority Fees Payable	2254	Electrical Safety Authority Fees Payable
2256	Independent Market Operator Fees and Penalties Payable	2256	Independent Market Operator Fees and Penalties Payable
2260	Current Portion of Long Term Debt	2260	Current Portion of Long Term Debt
2262	Ontario Hydro Debt - Current Portion	2262	Ontario Hydro Debt - Current Portion
2264	Pensions and Employee Benefits - Current Portion	2264	Pensions and Employee Benefits - Current Portion
2268	Accrued Interest on Long Term Debt	2268	Accrued Interest on Long Term Debt
2270	Matured Long Term Debt	2270	Matured Long Term Debt
2272	Matured Interest on Long Term Debt	2272	Matured Interest on Long Term Debt
2285	Obligations Under Capital Leases--Current	2285	Obligations Under Capital Leases--Current
2290	Commodity Taxes	2290	Commodity Taxes
2292	Payroll Deductions / Expenses Payable	2292	Payroll Deductions / Expenses Payable
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.
2296	Future Income Taxes - Current	2296	Future Income Taxes - Current
2305	Accumulated Provision for Injuries and Damages	2305	Accumulated Provision for Injuries and Damages
2306	Employee Future Benefits	2306	Employee Future Benefits
2308	Other Pensions - Past Service Liability	2308	Other Pensions - Past Service Liability
2310	Vested Sick Leave Liability	2310	Vested Sick Leave Liability



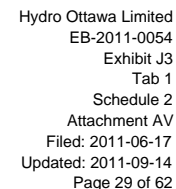
2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
3026	Capital Stock Held in Treasury	3026	Capital Stock Held in Treasury
3030	Miscellaneous Paid-In Capital	3030	Miscellaneous Paid-In Capital
3035	Installments Received on Capital Stock	3035	Installments Received on Capital Stock
3040	Appropriated Retained Earnings	3040	Appropriated Retained Earnings
3045	Unappropriated Retained Earnings	3045	Unappropriated Retained Earnings
3046	Balance Transferred From Income	3046	Balance Transferred From Income
3047	Appropriations of Retained Earnings - Current Period	3047	Appropriations of Retained Earnings - Current Period
3048	Dividends Payable-Preference Shares	3048	Dividends Payable-Preference Shares
3049	Dividends Payable-Common Shares	3049	Dividends Payable-Common Shares
3055	Adjustment to Retained Earnings	3055	Adjustment to Retained Earnings
3065	Unappropriated Undistributed Subsidiary Earnings	3065	Unappropriated Undistributed Subsidiary Earnings
4006	Residential Energy Sales	4006	Residential Energy Sales
4010	Commercial Energy Sales	4010	Commercial Energy Sales
4015	Industrial Energy Sales	4015	Industrial Energy Sales
4020	Energy Sales to Large Users	4020	Energy Sales to Large Users
4025	Street Lighting Energy Sales	4025	Street Lighting Energy Sales
4030	Sentinel Lighting Energy Sales	4030	Sentinel Lighting Energy Sales
4035	General Energy Sales	4035	General Energy Sales
4040	Other Energy Sales to Public Authorities	4040	Other Energy Sales to Public Authorities
4045	Energy Sales to Railroads and Railways	4045	Energy Sales to Railroads and Railways
4050	Revenue Adjustment	4050	Revenue Adjustment
4055	Energy Sales for Resale	4055	Energy Sales for Resale
4060	Interdepartmental Energy Sales	4060	Interdepartmental Energy Sales
4062	Billed WMS	4062	Billed WMS
4064	4064-Billed One-Time	4064	Billed-One-Time
4066	Billed NW	4066	Billed NW



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
4068	Billed CN	4068	Billed CN
4080	Distribution Services Revenue	4080	Distribution Services Revenue
4082	Retail Services Revenues	4082	Retail Services Revenues
4084	Service Transaction Requests (STR) Revenues	4084	Service Transaction Requests (STR) Revenues
4090	Electric Services Incidental to Energy Sales	4090	Electric Services Incidental to Energy Sales
4105	Transmission Charges Revenue	4105	Transmission Charges Revenue
4110	Transmission Services Revenue	4110	Transmission Services Revenue
4205	Interdepartmental Rents	4205	Interdepartmental Rents
4210	Rent from Electric Property	4210	Rent from Electric Property
4215	Other Utility Operating Income	4215	Other Utility Operating Income
4220	Other Electric Revenues	4220	Other Electric Revenues
4225	Late Payment Charges	4225	Late Payment Charges
4230	Sales of Water and Water Power	4230	Sales of Water and Water Power
4235	Miscellaneous Service Revenues	4235	Miscellaneous Service Revenues
4240	Provision for Rate Refunds	4240	Provision for Rate Refunds
4245	Government Assistance Directly Credited to Income	4245	Government Assistance Directly Credited to Income
4305	Regulatory Debits	4305	Regulatory Debits
4310	Regulatory Credits	4310	Regulatory Credits
4315	Revenues from Electric Plant Leased to Others	4315	Revenues from Electric Plant Leased to Others
4320	Expenses of Electric Plant Leased to Others	4320	Expenses of Electric Plant Leased to Others
4325	Revenues from Merchandise, Jobbing, Etc.	4325	Revenues from Merchandise, Jobbing, Etc.
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	4330	Costs and Expenses of Merchandising, Jobbing, Etc.
4335	Profits and Losses from Financial Instrument Hedges	4335	Profits and Losses from Financial Instrument Hedges
4340	Profits and Losses from Financial Instrument Investments	4340	Profits and Losses from Financial Instrument Investments
4345	Gains from Disposition of Future Use Utility Plant	4345	Gains from Disposition of Future Use Utility Plant
4350	Losses from Disposition of Future Use Utility Plant	4350	Losses from Disposition of Future Use Utility Plant

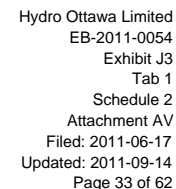


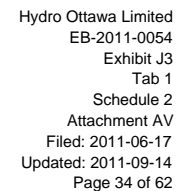
2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
4355	Gain on Disposition of Utility and Other Property	4355	Gain on Disposition of Utility and Other Property
4360	Loss on Disposition of Utility and Other Property	4360	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission	4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission	4370	Losses from Disposition of Allowances for Emission
4375	Revenues from Non-Utility Operations	4375	Revenues from Non-Utility Operations
4380	Expenses of Non-Utility Operations	4380	Expenses of Non-Utility Operations
4385	Non-Utility Rental Income	4385	Non-Utility Rental Income
4390	Miscellaneous Non-Operating Income	4390	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest	4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization	4398	Foreign Exchange Gains and Losses, Including Amortization
4405	Interest and Dividend Income	4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies	4415	Equity in Earnings of Subsidiary Companies
4505	Operation Supervision and Engineering	4505	Operation Supervision and Engineering
4510	Fuel	4510	Fuel
4515	Steam Expense	4515	Steam Expense
4520	Steam From Other Sources	4520	Steam From Other Sources
4525	Steam Transferred--Credit	4525	Steam Transferred--Credit
4530	Electric Expense	4530	Electric Expense
4535	Water For Power	4535	Water For Power
4540	Water Power Taxes	4540	Water Power Taxes
4545	Hydraulic Expenses	4545	Hydraulic Expenses
4550	Generation Expense	4550	Generation Expense
4555	Miscellaneous Power Generation Expenses	4555	Miscellaneous Power Generation Expenses
4560	Rents	4560	Rents
4565	Allowances for Emissions	4565	Allowances for Emissions
4605	Maintenance Supervision and Engineering	4605	Maintenance Supervision and Engineering

29 of 62



2-1 TRIAL BALANCE DATA (Input)			
<i>Enter account data consistent with the audited books of account</i>			
<i>(Enter adjustments on subsequent sheets.)</i>			
Account Number	Account Description		
5060	Street Lighting and Signal System Expense	5060	Street Lighting and Signal System Expense
5065	Meter Expense	5065	Meter Expense
5070	Customer Premises - Operation Labour	5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses	5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense	5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid	5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid	5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent	5096	Other Rent
5105	Maintenance Supervision and Engineering	5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations	5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment	5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment	5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures	5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices	5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services	5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way	5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit	5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices	5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services	5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers	5160	Maintenance of Line Transformers
5165	Maintenance of Street Lighting and Signal Systems	5165	Maintenance of Street Lighting and Signal Systems
5170	Sentinel Lights - Labour	5170	Sentinel Lights - Labour
5172	Sentinel Lights - Materials and Expenses	5172	Sentinel Lights - Materials and Expenses
5175	Maintenance of Meters	5175	Maintenance of Meters
5178	Customer Installations Expenses- Leased Property	5178	Customer Installations Expenses- Leased Property
5185	Water Heater Rentals - Labour	5185	Water Heater Rentals - Labour

33 of 62

34 of 62



2-2 UNADJUSTED ACCOUNTING DATA				
<i>All adjustment are entered on subsequent sheets.</i>				
Account Number	Account Description		2011 Total	2012 Total
		\$	\$	\$
DISTRIBUTION ASSETS:				
	Land and Buildings	0	25,794,169	35,254,879
	TS Primary Above 50	0	61,664,199	62,325,117
	DS	0	51,840,764	62,274,102
	Poles, Wires	0	227,890,108	262,280,938
	Line Transformers	0	45,290,862	53,401,248
	Services and Meters	0	99,409,897	111,197,533
	General Plant	0	36,893,077	37,606,276
	Equipment	0	16,088,519	19,510,167
	IT Assets	0	30,058,336	37,628,400
	CDM Assets	0	0	0
	Other Distribution Assets	0	8,938,852	10,719,770
	Contributions and Grants	0	-16,827,958	-34,026,147
	TOTAL DISTRIBUTION ASSETS	0	587,040,825	658,172,283
NET FIXED DISTRIBUTION ASSETS:				
	Total Distribution Assets (as above) - LESS:			
	Accumulated Amortization	0	-39,649,687	-79,298,963
	NET FIXED DISTRIBUTION ASSETS	0	547,391,138	578,873,320

Land and Buildings	35,254,879	0	35,254,879	0
TS Primary Above 50	62,325,117	0	62,325,117	0
DS	62,274,102	0	62,274,102	0
Poles, Wires	262,280,938	0	262,280,938	0
Line Transformers	53,401,248	0	53,401,248	0
Services and Meters	111,197,533	0	111,197,533	0
General Plant	37,606,276	0	37,606,276	0
Equipment	19,510,167	0	19,510,167	0
IT Assets	37,628,400	0	37,628,400	0
CDM Expenditures and Recoveries	-0	0	-0	0
Other Distribution Assets	10,719,770	0	10,719,770	0
Contributions and Grants	-34,026,147	0	-34,026,147	0
Accumulated Amortization	-79,298,963	0	-79,298,963	0

[illegible]

**3-1 RATE BASE****Net Fixed Assets****563,132,229****Working Capital Allowance**Working Capital (*from Sheet "2-4 ADJUSTED ACCOUNTING DATA"*) 756,563,900

Working Capital Allowance @ 14.2%

107,432,074

107,432,074**RATE BASE****670,564,303**



3-2 COST OF CAPITAL (Input)						
<u>Cost of Capital</u>						
<u>Deemed Debt Rate and D/E Structures</u>						
Rate Base: (from Sheet <i>Ratebase Calc.</i>)	\$670,564,303					
Debt Long-term Rate	5.39%					
Deemed Long-term Deb	56%					
Debt Short-term Rate	2.46%					
Deemed Short-term Deb	4%					
Deemed Equity	40%					
Debt Rate (DR)						
Deemed or proposed Debt Rate for Revenue Requirement calculation.	5.39%					
Return on Equity						
	Utility's		9.58%			
<u>Cost of Capital</u>			6.95%			



Schedule 5-1: Weighted Debt Cost								
		Schedule 5-1: Weighted Debt Cost						
Long-Term Debt								
No.	Description	Debt Holder	Affiliated with the LDC? (Y/N)	Issuance of Debt (Date)	Principal (\$)	Term (Years)	Actual Rate (%)	Used for Weighted Debt Rate
1								0.000%
2								0.000%
3								0.000%
Total					\$ 0			
Weighted Average Long-Term Debt Rate							0.000%	



4-1 DATA for PILS MODEL					
Item		Source	\$ Amount as Adjusted		
Net Income before consideration of PILS					
Revenue Requirement other than PILS		Sheet 5-1		161,989,435	
Distribution Expenses other than PILS and interest		Sheet 2-4		115,393,263	to detail
(Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above)					
				46,596,172	
Calculated Interest					
Rate Base		Sheet 3-1	670,564,303		
x Debt Component		Sheet 3-2	56.00%		
x Debt Rate reflected in Revenue Requirement		Sheet 3-2	5.39%	20,900,148	
x Debt Component			4.00%		
x Debt Rate reflected in Revenue Requirement			2.46%		
Target Net Income before consideration of PILS (= Target Net Income reflecting PILS)				25,696,024	
OM&A		75,987,933			
Depreciation		39,405,330			



4-2 OUTPUT from PILS MODEL					
			\$		
		PILS Amount from PILS Model	6,312,000		



5-1 SERVICE REVENUE REQUIREMENT				
<i>This sheet calculates the Revenue Requirement using adjusted information from previous sheets and brings in the income tax amount from the PILS Model.</i>				
			\$	\$
	<u>Rate Base</u> (from sheet 3-1)	670,564,303		
	x <u>Cost of Capital</u>	6.95%		
	Return on Ratebase			46,596,172
	Distribution Expenses (from sheet "2-4 ADJUSTED ACCOUNTING DATA")			115,393,263
	Revenue Requirement Before Income Taxes			161,989,435
	Income Taxes - from PILS Model			6,312,000
	SERVICE REVENUE REQUIREMENT			168,301,435



5-3 OTHER REGULATED CHARGES (Input)					
Description	HANDBOOK REF.	Charge Determinant		Total \$	Comments
RETAIL SERVICES REVENUE					
Establishing Service Agreements	12.2.1	}			
Distributor-Consolidated Billing	12.2.2			325,000	account 4082
Retailer-Consolidated Billing	12.2.3				
SERVICE TRANSACTION REQUEST REVENUES	12.2.4			12,000	account 4084
RPP (formerly SSS)ADMINISTRATION CHARGE REVENUE	12.1			820,000	account 4080b
DISTRIBUTION WHEELING SERVICE REVENUE	10.7				account 4080c, if applicable in 2004
OTHER COMPONENTS OF "OTHER DISTRIBUTION REVENUE"					accounts 4090, 4205-4215, 4220, 4240-5
OTHER DISTRIBUTION REVENUE				1,157,000	



5-5 BASE REVENUE REQUIREMENT			
		\$	\$
Service Revenue Requirement <i>(from Sheet 5-1)</i>			168,301,435
LESS:			
Revenue Offsets:			
Board Approved Charges			
	Specific Service Charges	3,692,418	
	Late Payment Charges <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	1,326,000	
	Other Distribution Revenue <i>(from Sheet 5-3)</i>	1,157,000	
	Other Income & Deductions <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	2,850,320	
TOTAL REVENUE OFFSETS		9,025,738	9,025,738
Base Revenue Requirement			159,275,698
(defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFFSETS)			



Customer Classification		Current	Proposed
Please update: "X" if applicable (delete if not applicable)			
RESIDENTIAL			
Regular		X	X
Time of Use			
Urban			
Suburban			
Other (specify)			
Other (specify)			
Other (specify)			
Other (specify)			
Other (specify)			
GENERAL SERVICE			X
Less than 50 kW		X	X
Less than 50 kW Time of Use			
Other < 50 kW (specify) .			
Greater than 50 kW < 1500 kW		X	X
Greater than 1500 < 5000 kW		X	X
Other > 50 kW (specify) .			
Other > 50 kW (specify) .			
Other > 50 kW (specify) .			
Intermediate Use	(3000 - 5000 kW)		
Large Use (> 5000 kW)		X	X
Unmetered Scattered Load		X	X
Sentinel Lighting		X	X
Street Lighting		X	X
Standby	GS > 50 < 1500 kW		X
Standby	GS > 1500 kW		X
Standby	Large User (> 5000 kW)		X



6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data
for 2008

	Average Number of Customers (Connections)			Demand Data - kWh			Demand Data - kW			Volumetric Rate Type
	2010	2011	2012	2010	2011	2012	2010	2011	2012	
	#	#	#	MWh	MWh	MWh	kW	kW	kW	
RESIDENTIAL				1000						
Regular	271,603	276,143	280,901	2,272,251	2,268,990	2,254,962				kWh
GENERAL SERVICE										
Less than 50 kW	23,434	23,545	23,636	726,404	766,682	760,702				kWh
Greater than 50 kW < 1500 kW	3,279	3,287	3,313	3,017,287	3,029,612	3,020,237	7,378,592	7,466,829	7,404,277	kW
Greater than 1500 < 5000 kW	66	67	67	829,446	831,101	827,861	1,756,217	1,751,354	1,719,678	kW
Large Use (> 5000 kW)	12	12	12	685,667	663,932	665,596	1,224,829	1,199,853	1,187,623	kW
Unmetered Scattered Load	2,889	3,093	3,093	17,309	17,392	17,184				kWh
Sentinel Lighting	73	73	73						221	kW
Street Lighting	54,380	54,716	55,546	43,535	40,798	40,737	120,823	120,755	121,500	kW
Standby GS > 50 < 1500 kW	0	0	0							kW
Standby GS > 1500 kW	1	2	2						86,400	kW
Standby Large User (> 5000 kW)	0	0	0							kW
TOTALS	355,737	360,938	366,654	7,591,899	7,618,507	7,587,279	10,480,461	10,538,791	10,519,699	



6-3 Transformer Ownership (Input)											
	2010				2011				2012		
	kW	\$/kW	\$		kW	\$/kW	\$		kW	\$/kW	\$
<u>RESIDENTIAL</u>											
Regular			0.00				0.00				0.00
GENERAL SERVICE											
Less than 50 kW			0.00				0.00				0.00
Greater than 50 kW < 1500 kW	0.45		0.00		0.45		0.00		1,853,320	0.45	833,994.00
Greater than 1500 < 5000 kW	0.45		0.00		0.45		0.00		429,920	0.45	193,464.00
Large Use (> 5000 kW)	0.45		0.00		0.45		0.00		296,906	0.45	133,607.70
Unmetered Scattered Load			0.00				0.00				0.00
Sentinel Lighting			0.00				0.00				0.00
Street Lighting			0.00				0.00				0.00
Standby GS > 50 < 1500 kW			0.00				0.00				0.00
Standby GS > 1500 kW			0.00				0.00				0.00
Standby Large User (> 5000 kW)			0.00				0.00				0.00
TOTALS	0		0.00		0		0.00		2,580,146		1,161,065.70



7-2 ALLOCATION - Low Voltage Wheeling Costs							
Amount allocated on this sheet:-- Low Voltage Wheeling Costs		Retail Transmission Connection Rate (\$)		Basis for Allocation (\$) (rate x volume from 6-2)	Allocation Percentages	Allocated \$	Charge Determinant
		per KWh	per kW				
						440,000	Rate per kWh/kW
RESIDENTIAL							
Regular		0.0042		9,470,840.40	32.10%	\$ 141,237.22	2,254,962 \$0.00006
GENERAL SERVICE							
Less than 50 kW		0.0039		2,966,737.80	10.06%	\$ 44,242.52	760,702 \$0.00006
Greater than 50 kW < 1500 kW			1.5797	11,696,536.38	39.64%	\$ 174,428.69	7,404,277 \$0.02356
Greater than 1500 < 5000 kW			1.6881	2,902,988.43	9.84%	\$ 43,291.83	1,719,678 \$0.02517
Large Use (> 5000 kW)			1.9011	2,257,790.09	7.65%	\$ 33,670.09	1,187,623 \$0.02835
Unmetered Scattered Load		0.0039		67,017.60	0.23%	\$ 999.42	17,184 \$0.00006
Sentinel Lighting			1.1980	264.76	0.00%	\$ 3.95	221 \$0.01787
Street Lighting			1.1735	142,580.25	0.48%	\$ 2,126.28	121,500 \$0.01750
Standby GS > 50 < 1500 kW							
Standby GS > 1500 kW							
Standby Large User (> 5000 kW)							
TOTALS				29,504,755.70	100.00%	440,000	



10-1 RATES SCHEDULE (Part 1)

*Schedule of Distribution Rates and Charges
Effective May 1, 2011*

Customer Class	Item Description	Unit	Rate \$
<u>RESIDENTIAL</u>			
	Monthly Service Charge	per month	\$8.54
	Distribution Volumetric Rate	per kWh	\$0.0207
<u>GENERAL SERVICE</u>			
<u>Less than 50 kW</u>			
	Monthly Service Charge	per month	\$14.76
	Distribution Volumetric Rate	per kWh	\$0.0185
<u>GENERAL SERVICE</u>			
<u>Greater than 50 kW < 1500 kW</u>			
	Monthly Service Charge	per month	\$251.21
	Distribution Volumetric Rate	per kW	\$3.0380
<u>GENERAL SERVICE</u>			
<u>Greater than 1500 < 5000 kW</u>			
	Monthly Service Charge	per month	\$4,039.33
	Distribution Volumetric Rate	per kW	\$2.9014
<u>Large Use (> 5000 kW)</u>			
	Monthly Service Charge	per month	\$14,669.82
	Distribution Volumetric Rate	per kW	\$2.7775



10-1 RATES SCHEDULE (Part 1)

*Schedule of Distribution Rates and Charges
Effective May 1, 2011*

Customer Class	Item Description	Unit	Rate \$
<u>Unmetered Scattered Load</u>			
	Monthly Service Charge	per month	\$4.04
	Distribution Volumetric Rate	per kWh	\$0.0200
<u>Sentinel Lighting</u>			
	Monthly Service Charge	per month	\$1.89
	Distribution Volumetric Rate	per kW	\$7.2434
<u>Street Lighting</u>			
	Monthly Service Charge	per month	\$0.49
	Distribution Volumetric Rate	per kW	\$3.4563
<u>Standby</u>			
<u>Greater than 50 kW < 1500 kW</u>			
	Monthly Service Charge	per month	\$108.02
	Distribution Volumetric Rate	per kW	\$1.4416
<u>Standby</u>			
<u>Greater than 1500 < 5000 kW</u>			
	Monthly Service Charge	per month	\$108.02
	Distribution Volumetric Rate	per kW	\$1.3224
<u>Standby</u>			

**10-1 RATES SCHEDULE (Part 1)**

*Schedule of Distribution Rates and Charges
Effective May 1, 2011*

Customer Class	Item Description	Unit	Rate \$
<u>Large Use (> 5000 kW)</u>	Monthly Service Charge	per month	\$108.02
	Distribution Volumetric Rate	per kW	\$1.4674



10-4 Deficiency/Sufficiency Calculation							
	Volumes from 6-2			Rates from 10-1			Calculated Revenue
	Number of Customers (Connections)	2012 total kWh	2012 total kW	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$
RESIDENTIAL							
Regular	280,901	2,254,962	0	0.0207	0.0000	8.54	75,464,448
GENERAL SERVICE							
Less than 50 kW	23,636	760,702	0	0.0185	0.0000	14.76	18,259,395
Greater than 50 kW < 1500 kW	3,313	0	7,404,277	0.0000	3.0380	251.21	32,481,298
Greater than 1500 < 5000 kW	67	0	1,719,678	0.0000	2.9014	4,039.33	8,237,095
Large Use (> 5000 kW)	12	665,596	1,187,623	0.0000	2.7775	14,669.82	5,411,077
Unmetered Scattered Load	3,093	17,184	0	0.0200	0.0000	4.04	493,629
Sentinel Lighting	73	0	221	0.0000	7.2434	1.89	3,256
Street Lighting	55,546	40,737	121,500	0.0000	3.4563	0.49	746,551
Standby GS > 50 < 1500 kW	0	0	0	0.0000	1.4416	108.02	0
Standby GS > 1500 kW	2	0	86,400	0.0000	1.3224	108.02	116,848
Standby Large User (> 5000 kW)	0	0	0	0.0000	1.4674	108.02	0
TOTALS							141,213,597
							159,275,698



	January	February	March	April	May	June	July	August	September	October	November	December	Total
RATES-Fixed Service Charge													
Residential	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	\$8.54	
GS <50 kW	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	\$14.76	
GS > 50 kW < 1500 kW	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	\$251.21	
GS > 1500 kW < 5000 kW	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	\$4,039.33	
Large User	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	\$14,669.82	
Unmetered Scattered Load	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	\$4.04	
Sentinel Lights	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	\$1.89	
Streetlighting	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	\$0.49	
GS > 50 kW < 1500 kW Standby	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	
GS > 1500 kW < 5000 kW Standby	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	
Large User Standby	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	\$108.02	
RATES-Variable													
Residential	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	\$0.0207	
GS <50 kW	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	\$0.0185	
GS > 50 kW < 1500 kW	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	\$3.0380	
GS > 1500 kW < 5000 kW	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	\$2.9014	
Large User	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	\$2.7775	
Unmetered Scattered Load	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	\$0.0200	
Sentinel Lights	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	\$7.2434	
Streetlighting	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	\$3.4563	
GS > 50 kW < 1500 kW Standby	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	\$1.4416	
GS > 1500 kW < 5000 kW Standby	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	\$1.3224	
Large User Standby	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	\$1.4674	
NO. OF CUSTOMERS/CONNECTIONS													
Residential	278,765	279,109	279,453	279,796	280,139	280,482	281,324	281,666	282,008	282,349	282,690	283,030	280,901
GS <50 kW	23,594	23,602	23,610	23,617	23,625	23,633	23,640	23,648	23,655	23,663	23,670	23,678	23,636
GS > 50 kW < 1500 kW	3,299	3,302	3,305	3,308	3,310	3,313	3,314	3,316	3,318	3,320	3,322	3,323	3,313
GS > 1500 kW < 5000 kW	67	67	67	67	67	67	67	67	67	67	67	67	67
Large User	12	12	12	12	12	12	12	12	12	12	12	12	12
Unmetered Scattered Load	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
Sentinel Lights	73	73	73	73	73	73	73	73	73	73	73	73	73
Streetlighting	55,122	55,193	55,268	55,343	55,419	55,498	55,578	55,658	55,742	55,826	55,911	56,001	55,546
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	2	2	2	2	2	2	2	2	2	2	2	2	2
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
LOAD DATA - kWh													
Residential	229,055,431	209,733,652	198,567,188	165,298,193	157,210,801	177,950,740	197,083,783	195,421,176	161,048,486	166,722,477	181,484,955	215,384,729	2,254,961,609
GS <50 kW	75,042,964	69,425,403	66,821,792	57,780,414	56,332,756	59,568,724	63,299,418	63,059,622	57,046,820	58,643,206	62,254,160	71,426,783	760,702,061
Unmetered Scattered Load	1,470,527	1,409,359	1,425,855	1,373,106	1,433,021	1,435,704	1,451,348	1,458,622	1,452,533	1,417,406	1,405,433	1,451,436	17,184,348
TOTAL	305,568,921	280,568,414	266,814,834	224,451,713	214,976,579	238,955,167	261,834,549	259,939,420	219,547,838	226,783,089	245,144,547	288,262,948	3,032,848,018
LOAD DATA - kW													
GS > 50 kW < 1500 kW	626,924	621,384	646,704	620,803	605,963	629,578	603,429	612,991	622,354	598,015	604,981	611,152	7,404,278
GS > 1500 kW < 5000 kW	135,526	136,124	134,721	134,691	141,097	149,114	152,502	157,199	156,994	144,700	144,499	132,511	1,719,678
Large User	92,664	88,217	91,031	89,469	94,224	103,161	109,797	115,154	110,913	103,139	96,326	93,527	1,187,623
Sentinel Lights	18	18	18	18	18	18	18	18	18	18	18	18	221
Streetlighting	10,002	10,025	10,047	10,069	10,092	10,114	10,136	10,158	10,181	10,203	10,225	10,248	121,500
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0



													10,519,700
DISTRIBUTION REVENUE-Fixed													
Residential	\$2,380,654	\$2,383,592	\$2,386,527	\$2,389,460	\$2,392,388	\$2,395,315	\$2,402,508	\$2,405,427	\$2,408,345	\$2,411,259	\$2,414,169	\$2,417,078	\$28,786,722
GS <50 kW	\$348,254	\$348,366	\$348,479	\$348,591	\$348,704	\$348,816	\$348,928	\$349,040	\$349,151	\$349,263	\$349,375	\$349,486	\$4,186,452
GS > 50 kW < 1500 kW	\$828,815	\$829,548	\$830,252	\$830,930	\$831,596	\$832,193	\$832,500	\$833,050	\$833,565	\$834,055	\$834,537	\$834,869	\$9,985,909
GS > 1500 kW < 5000 kW	\$270,756	\$270,918	\$271,079	\$271,241	\$271,362	\$271,483	\$271,605	\$271,726	\$271,847	\$271,928	\$272,049	\$272,089	\$3,258,083
Large User	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$176,038	\$2,112,454
Unmetered Scattered Load	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$12,497	\$149,959
Sentinel Lights	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$138	\$1,656
Streetlighting	\$27,010	\$27,045	\$27,081	\$27,118	\$27,155	\$27,194	\$27,233	\$27,272	\$27,313	\$27,355	\$27,396	\$27,440	\$326,613
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$216	\$216	\$216	\$216	\$216	\$216	\$216	\$216	\$216	\$216	\$216	\$216	\$2,592
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SubTotal													\$48,810,440
DISTRIBUTION REVENUE-Variable													
Residential	\$4,741,447	\$4,341,487	\$4,110,341	\$3,421,673	\$3,254,264	\$3,683,580	\$4,079,634	\$4,045,218	\$3,333,704	\$3,451,155	\$3,756,739	\$4,458,464	\$46,677,705
GS <50 kW	\$1,388,295	\$1,284,370	\$1,236,203	\$1,068,938	\$1,042,156	\$1,102,021	\$1,171,039	\$1,166,603	\$1,055,366	\$1,084,899	\$1,151,702	\$1,321,395	\$14,072,988
GS > 50 kW < 1500 kW	\$1,904,596	\$1,887,765	\$1,964,687	\$1,886,001	\$1,840,917	\$1,912,658	\$1,833,216	\$1,862,266	\$1,890,710	\$1,816,770	\$1,837,931	\$1,856,681	\$22,494,196
GS > 1500 kW < 5000 kW	\$393,214	\$394,951	\$390,880	\$390,793	\$409,378	\$432,639	\$442,470	\$456,097	\$455,501	\$419,831	\$419,249	\$384,468	\$4,989,473
Large User	\$257,375	\$245,023	\$252,840	\$248,500	\$261,706	\$286,531	\$304,961	\$319,841	\$308,061	\$286,469	\$267,546	\$259,771	\$3,298,623
Unmetered Scattered Load	\$29,411	\$28,187	\$28,517	\$27,462	\$28,660	\$28,714	\$29,027	\$29,172	\$29,051	\$28,348	\$28,109	\$29,029	\$343,687
Sentinel Lights	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$1,601
Streetlighting	\$34,571	\$34,648	\$34,725	\$34,802	\$34,879	\$34,956	\$35,034	\$35,111	\$35,188	\$35,265	\$35,342	\$35,419	\$419,940
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$9,521	\$114,255
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SubTotal													\$92,412,469
DISTRIBUTION REVENUE-Total													
Residential	\$7,122,101	\$6,725,078	\$6,496,868	\$5,811,132	\$5,646,652	\$6,078,895	\$6,482,142	\$6,450,646	\$5,742,048	\$5,862,414	\$6,170,908	\$6,875,542	\$75,464,427
GS <50 kW	\$1,736,549	\$1,632,736	\$1,584,682	\$1,417,529	\$1,390,860	\$1,450,837	\$1,519,967	\$1,515,643	\$1,404,518	\$1,434,162	\$1,501,077	\$1,670,882	\$18,259,441
GS > 50 kW < 1500 kW	\$2,733,410	\$2,717,313	\$2,794,939	\$2,716,930	\$2,672,512	\$2,744,851	\$2,665,716	\$2,695,316	\$2,724,275	\$2,650,824	\$2,672,468	\$2,691,550	\$32,480,105
GS > 1500 kW < 5000 kW	\$663,971	\$665,869	\$661,960	\$662,034	\$680,741	\$704,123	\$714,074	\$727,822	\$727,348	\$691,759	\$691,298	\$656,557	\$8,247,557
Large User	\$433,413	\$421,061	\$428,877	\$424,537	\$437,744	\$462,569	\$480,999	\$495,879	\$484,099	\$462,507	\$443,584	\$435,809	\$5,411,077
Unmetered Scattered Load	\$41,907	\$40,684	\$41,014	\$39,959	\$41,157	\$41,211	\$41,524	\$41,669	\$41,547	\$40,845	\$40,605	\$41,525	\$493,646
Sentinel Lights	\$271	\$271	\$271	\$271	\$271	\$271	\$271	\$271	\$271	\$271	\$271	\$271	\$3,256
Streetlighting	\$61,580	\$61,692	\$61,806	\$61,920	\$62,034	\$62,150	\$62,267	\$62,383	\$62,501	\$62,620	\$62,739	\$62,860	\$746,553
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$9,737	\$116,848
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$12,802,940	\$12,274,442	\$12,080,155	\$11,144,051	\$10,941,708	\$11,554,644	\$11,976,697	\$11,999,366	\$11,196,346	\$11,215,140	\$11,592,687	\$12,444,733	\$141,222,910
Base Revenue Requirement (with TOC)													\$160,476,062
													-\$19,253,152



10-1 RATES SCHEDULE (Part 1)						
<i>Schedule of Distribution Rates and Charges</i>						
					13.64%	LV
Customer Class	Item Description	Unit	2010	2011		
<u>RESIDENTIAL</u>						
	Monthly Service Charge	per month	\$8.54	\$9.70		
	Distribution Volumetric Rate	per kWh	\$0.0207	\$0.0235		\$0.00006
<u>GENERAL SERVICE</u>						
<u>Less than 50 kW</u>	Monthly Service Charge	per month	\$14.76	\$16.77		
	Distribution Volumetric Rate	per kWh	\$0.0185	\$0.0210		\$0.00006
<u>GENERAL SERVICE</u>						
<u>Greater than 50 kW < 1500 kW</u>	Monthly Service Charge	per month	\$251.21	\$285.48		
	Distribution Volumetric Rate	per kW	\$3.0380	\$3.4524		\$0.02356
<u>GENERAL SERVICE</u>						
<u>Greater than 1500 < 5000 kW</u>	Monthly Service Charge	per month	\$4,039.33	\$4,590.32		
	Distribution Volumetric Rate	per kW	\$2.9014	\$3.2972		\$0.02517



10-1 RATES SCHEDULE (Part 1)						
<i>Schedule of Distribution Rates and Charges</i>						
					13.64%	LV
Customer Class	Item Description	Unit	2010	2011		
<u>Large Use (> 5000 kW)</u>						
	Monthly Service Charge	per month	\$14,669.82	\$16,670.88		
	Distribution Volumetric Rate	per kW	\$2.7775	\$3.1564		\$0.02835
<u>Unmetered Scattered Load</u>						
	Monthly Service Charge	per month	\$4.04	\$4.59		
	Distribution Volumetric Rate	per kWh	\$0.0200	\$0.0227		\$0.00006
<u>Sentinel Lighting</u>						
	Monthly Service Charge	per month	\$1.89	\$2.15		
	Distribution Volumetric Rate	per kW	\$7.2434	\$8.2314		\$0.01787
<u>Street Lighting</u>						
	Monthly Service Charge	per month	\$0.49	\$0.56		
	Distribution Volumetric Rate	per kW	\$3.4563	\$3.9278		\$0.01750



10-1 RATES SCHEDULE (Part 1)						
<i>Schedule of Distribution Rates and Charges</i>						
					13.64%	LV
Customer Class	Item Description	Unit	2010	2011		
<u>Standby</u>						
<u>Greater than 50 kW < 1500 kW</u>	Monthly Service Charge	per month	\$108.02	\$122.75		
	Distribution Volumetric Rate	per kW	\$1.4416	\$1.6382		
<u>Standby</u>						
<u>Greater than 1500 < 5000 kW</u>	Monthly Service Charge	per month	\$108.02	\$122.75		
	Distribution Volumetric Rate	per kW	\$1.3224	\$1.5028		
<u>Standby</u>						
<u>Large Use (> 5000 kW)</u>	Monthly Service Charge	per month	\$108.02	\$122.75		
	Distribution Volumetric Rate	per kW	\$1.4674	\$1.6676		



	January	February	March	April	May	June	July	August	September	October	November	December	Total
RATES-Fixed Service Charge													
Residential	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	
GS <50 kW	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	
GS > 50 kW < 1500 kW	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	
GS > 1500 kW < 5000 kW	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	
Large User	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	
Unmetered Scattered Load	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	\$4.59	
Sentinel Lights	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	\$2.15	
Streetlighting	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	\$0.56	
GS > 50 kW < 1500 kW Standby	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	
GS > 1500 kW < 5000 kW Standby	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	
Large User Standby	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	
RATES-Variable													
Residential	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	
GS <50 kW	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	
GS > 50 kW < 1500 kW	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	
GS > 1500 kW < 5000 kW	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	
Large User	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	
Unmetered Scattered Load	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	\$0.0227	
Sentinel Lights	\$8.2314	\$8.2314	\$8.2314	\$8.2314	\$8.2314	\$8.2314	\$8.2314	\$8.2314	\$8.2314	\$8.2314	\$8.2314	\$8.2314	
Streetlighting	\$3.9278	\$3.9278	\$3.9278	\$3.9278	\$3.9278	\$3.9278	\$3.9278	\$3.9278	\$3.9278	\$3.9278	\$3.9278	\$3.9278	
GS > 50 kW < 1500 kW Standby	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	
GS > 1500 kW < 5000 kW Standby	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	
Large User Standby	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	
NO. OF CUSTOMERS/CONNECTIONS													
Residential	278,765	279,109	279,453	279,796	280,139	280,482	281,324	281,666	282,008	282,349	282,690	283,030	280,901
GS <50 kW	23,594	23,602	23,610	23,617	23,625	23,633	23,640	23,648	23,655	23,663	23,670	23,678	23,636
GS > 50 kW < 1500 kW	3,299	3,302	3,305	3,308	3,310	3,313	3,314	3,316	3,318	3,320	3,322	3,323	3,313
GS > 1500 kW < 5000 kW	67	67	67	67	67	67	67	67	67	67	67	67	67
Large User	12	12	12	12	12	12	12	12	12	12	12	12	12
Unmetered Scattered Load	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
Sentinel Lights	73	73	73	73	73	73	73	73	73	73	73	73	73
Streetlighting	55,122	55,193	55,268	55,343	55,419	55,498	55,578	55,658	55,742	55,826	55,911	56,001	55,546
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	2	2	2	2	2	2	2	2	2	2	2	2	2
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
LOAD DATA - kWh													
Residential	229,055,431	209,733,652	198,567,188	165,298,193	157,210,801	177,950,740	197,083,783	195,421,176	161,048,486	166,722,477	181,484,955	215,384,729	2,254,961,609
GS <50 kW	75,042,964	69,425,403	66,821,792	57,780,414	56,332,756	59,568,724	63,299,418	63,059,622	57,046,820	58,643,206	62,254,160	71,426,783	760,702,061
Unmetered Scattered Load	1,470,527	1,409,359	1,425,855	1,373,106	1,433,021	1,435,704	1,451,348	1,458,622	1,452,533	1,417,406	1,405,433	1,451,436	17,184,348
TOTAL	305,568,921	280,568,414	266,814,834	224,451,713	214,976,579	238,955,167	261,834,549	259,939,420	219,547,838	226,783,089	245,144,547	288,262,948	3,032,848,018
LOAD DATA - kW													
GS > 50 kW < 1500 kW	626,924	621,384	646,704	620,803	605,963	629,578	603,429	612,991	622,354	598,015	604,981	611,152	7,404,278
GS > 1500 kW < 5000 kW	135,526	136,124	134,721	134,691	141,097	149,114	152,502	157,199	156,994	144,700	144,499	132,511	1,719,678
Large User	92,664	88,217	91,031	89,469	94,224	103,161	109,797	115,154	110,913	103,139	96,326	93,527	1,187,623
Sentinel Lights	18	18	18	18	18	18	18	18	18	18	18	18	221
Streetlighting	10,002	10,025	10,047	10,069	10,092	10,114	10,136	10,158	10,181	10,203	10,225	10,248	121,550
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0



													10,519,700
DISTRIBUTION REVENUE-Fixed													
Residential	\$2,705,390	\$2,708,729	\$2,712,065	\$2,715,398	\$2,718,726	\$2,722,051	\$2,730,226	\$2,733,544	\$2,736,859	\$2,740,170	\$2,743,478	\$2,746,784	\$32,713,420
GS <50 kW	\$395,758	\$395,886	\$396,014	\$396,142	\$396,269	\$396,396	\$396,524	\$396,651	\$396,778	\$396,905	\$397,032	\$397,158	\$4,757,512
GS > 50 kW < 1500 kW	\$941,870	\$942,704	\$943,503	\$944,274	\$945,031	\$945,710	\$946,058	\$946,684	\$947,269	\$947,825	\$948,374	\$948,750	\$11,348,053
GS > 1500 kW < 5000 kW	\$307,689	\$307,873	\$308,056	\$308,240	\$308,378	\$308,515	\$308,653	\$308,791	\$308,929	\$309,020	\$309,158	\$309,204	\$3,702,507
Large User	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$2,400,607
Unmetered Scattered Load	\$14,201	\$14,201	\$14,201	\$14,201	\$14,201	\$14,201	\$14,201	\$14,201	\$14,201	\$14,201	\$14,201	\$14,201	\$170,415
Sentinel Lights	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$157	\$1,881
Streetlighting	\$30,694	\$30,734	\$30,775	\$30,817	\$30,859	\$30,903	\$30,948	\$30,993	\$31,039	\$31,086	\$31,133	\$31,183	\$371,165
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$2,946
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SubTotal													\$55,468,506
DISTRIBUTION REVENUE-Variable													
Residential	\$5,388,212	\$4,933,694	\$4,671,018	\$3,888,411	\$3,698,167	\$4,186,045	\$4,636,123	\$4,597,013	\$3,788,443	\$3,921,916	\$4,269,182	\$5,066,628	\$53,044,852
GS <50 kW	\$1,577,667	\$1,459,566	\$1,404,829	\$1,214,748	\$1,184,313	\$1,252,344	\$1,330,777	\$1,325,735	\$1,199,325	\$1,232,887	\$1,308,802	\$1,501,643	\$15,992,636
GS > 50 kW < 1500 kW	\$2,164,395	\$2,145,268	\$2,232,684	\$2,143,264	\$2,092,030	\$2,173,557	\$2,083,279	\$2,116,291	\$2,148,615	\$2,064,589	\$2,088,637	\$2,109,944	\$25,562,553
GS > 1500 kW < 5000 kW	\$446,851	\$448,825	\$444,199	\$444,100	\$465,220	\$491,654	\$502,826	\$518,311	\$517,635	\$477,099	\$476,438	\$436,912	\$5,670,070
Large User	\$292,483	\$278,446	\$287,329	\$282,396	\$297,404	\$325,616	\$346,560	\$363,469	\$350,083	\$325,545	\$304,041	\$295,205	\$3,748,577
Unmetered Scattered Load	\$33,422	\$32,032	\$32,407	\$31,208	\$32,570	\$32,631	\$32,986	\$33,152	\$33,013	\$32,215	\$31,943	\$32,988	\$390,568
Sentinel Lights	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$152	\$1,819
Streetlighting	\$39,286	\$39,374	\$39,462	\$39,549	\$39,637	\$39,725	\$39,812	\$39,900	\$39,988	\$40,076	\$40,163	\$40,251	\$477,223
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$129,841
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SubTotal													\$105,018,139
DISTRIBUTION REVENUE-Total													
Residential	\$8,093,603	\$7,642,423	\$7,383,084	\$6,603,809	\$6,416,893	\$6,908,096	\$7,366,349	\$7,330,556	\$6,525,302	\$6,662,086	\$7,012,660	\$7,813,411	\$85,758,272
GS <50 kW	\$1,973,425	\$1,855,452	\$1,800,843	\$1,610,889	\$1,580,582	\$1,648,741	\$1,727,300	\$1,722,386	\$1,596,103	\$1,629,792	\$1,705,833	\$1,898,801	\$20,750,149
GS > 50 kW < 1500 kW	\$3,106,266	\$3,087,972	\$3,176,187	\$3,087,538	\$3,037,060	\$3,119,267	\$3,029,337	\$3,062,975	\$3,095,884	\$3,012,414	\$3,037,010	\$3,058,695	\$36,910,605
GS > 1500 kW < 5000 kW	\$754,541	\$756,698	\$752,255	\$752,340	\$773,598	\$800,170	\$811,479	\$827,102	\$826,563	\$786,119	\$785,596	\$746,116	\$9,372,578
Large User	\$492,534	\$478,496	\$487,379	\$482,447	\$497,455	\$525,666	\$546,610	\$563,520	\$550,134	\$525,596	\$504,091	\$495,256	\$6,149,184
Unmetered Scattered Load	\$47,624	\$46,233	\$46,608	\$45,409	\$46,771	\$46,832	\$47,188	\$47,353	\$47,215	\$46,416	\$46,144	\$47,190	\$560,983
Sentinel Lights	\$308	\$308	\$308	\$308	\$308	\$308	\$308	\$308	\$308	\$308	\$308	\$308	\$3,701
Streetlighting	\$69,980	\$70,108	\$70,237	\$70,366	\$70,496	\$70,628	\$70,760	\$70,893	\$71,027	\$71,162	\$71,297	\$71,434	\$848,388
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$132,787
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$14,549,345	\$13,948,757	\$13,727,967	\$12,664,172	\$12,434,229	\$13,130,774	\$13,610,398	\$13,636,159	\$12,723,601	\$12,744,959	\$13,174,006	\$14,142,277	\$160,486,645
Base Revenue Requirement (withTOC)													\$160,476,062
													\$10,583



	January	February	March	April	May	June	July	August	September	October	November	December	Total
RATES-Fixed Service Charge													
Residential	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	\$9.70	
GS <50 kW	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	\$16.77	
GS > 50 kW < 1500 kW	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	\$285.48	
GS > 1500 kW < 5000 kW	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	\$4,590.32	
Large User	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	\$16,670.88	
Unmetered Scattered Load	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	\$4.43	
Sentinel Lights	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	\$2.69	
Streetlighting	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	\$0.57	
GS > 50 kW < 1500 kW Standby	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	
GS > 1500 kW < 5000 kW Standby	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	
Large User Standby	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	\$122.75	
RATES-Variable													
Residential	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	\$0.0235	
GS <50 kW	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	\$0.0210	
GS > 50 kW < 1500 kW	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	\$3.4524	
GS > 1500 kW < 5000 kW	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	\$3.2972	
Large User	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	\$3.1564	
Unmetered Scattered Load	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	\$0.0219	
Sentinel Lights	\$10.3030	\$10.3030	\$10.3030	\$10.3030	\$10.3030	\$10.3030	\$10.3030	\$10.3030	\$10.3030	\$10.3030	\$10.3030	\$10.3030	
Streetlighting	\$4.0146	\$4.0146	\$4.0146	\$4.0146	\$4.0146	\$4.0146	\$4.0146	\$4.0146	\$4.0146	\$4.0146	\$4.0146	\$4.0146	
GS > 50 kW < 1500 kW Standby	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	\$1.6382	
GS > 1500 kW < 5000 kW Standby	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	\$1.5028	
Large User Standby	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	\$1.6676	
NO. OF CUSTOMERS/CONNECTIONS													
Residential	278,765	279,109	279,453	279,796	280,139	280,482	281,324	281,666	282,008	282,349	282,690	283,030	280,901
GS <50 kW	23,594	23,602	23,610	23,617	23,625	23,633	23,640	23,648	23,655	23,663	23,670	23,678	23,636
GS > 50 kW < 1500 kW	3,299	3,302	3,305	3,308	3,310	3,313	3,314	3,316	3,318	3,320	3,322	3,323	3,313
GS > 1500 kW < 5000 kW	67	67	67	67	67	67	67	67	67	67	67	67	67
Large User	12	12	12	12	12	12	12	12	12	12	12	12	12
Unmetered Scattered Load	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093
Sentinel Lights	73	73	73	73	73	73	73	73	73	73	73	73	73
Streetlighting	55,122	55,193	55,268	55,343	55,419	55,498	55,578	55,658	55,742	55,826	55,911	56,001	55,546
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	2	2	2	2	2	2	2	2	2	2	2	2	2
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
LOAD DATA - kWh													
Residential	229,055,431	209,733,652	198,567,188	165,298,193	157,210,801	177,950,740	197,083,783	195,421,176	161,048,486	166,722,477	181,484,955	215,384,729	2,254,961,609
GS <50 kW	75,042,964	69,425,403	66,821,792	57,780,414	56,332,756	59,568,724	63,299,418	63,059,622	57,046,820	58,643,206	62,254,160	71,426,783	760,702,061
Unmetered Scattered Load	1,470,527	1,409,359	1,425,855	1,373,106	1,433,021	1,435,704	1,451,348	1,458,622	1,452,533	1,417,406	1,405,433	1,451,436	17,184,348
TOTAL	305,568,921	280,568,414	266,814,834	224,451,713	214,976,579	238,955,167	261,834,549	259,939,420	219,547,838	226,783,089	245,144,547	288,262,948	3,032,848,018
LOAD DATA - kW													
GS > 50 kW < 1500 kW	626,924	621,384	646,704	620,803	605,963	629,578	603,429	612,991	622,354	598,015	604,981	611,152	7,404,278
GS > 1500 kW < 5000 kW	135,526	136,124	134,721	134,691	141,097	149,114	152,502	157,199	156,994	144,700	144,499	132,511	1,719,678
Large User	92,664	88,217	91,031	89,469	94,224	103,161	109,797	115,154	110,913	103,139	96,326	93,527	1,187,623
Sentinel Lights	18	18	18	18	18	18	18	18	18	18	18	18	221
Streetlighting	10,002	10,025	10,047	10,069	10,092	10,114	10,136	10,158	10,181	10,203	10,225	10,248	121,500
GS > 50 kW < 1500 kW Standby	0	0	0	0	0	0	0	0	0	0	0	0	0
GS > 1500 kW < 5000 kW Standby	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	86,400
Large User Standby	0	0	0	0	0	0	0	0	0	0	0	0	0



													10,519,700
DISTRIBUTION REVENUE-Fixed													
Residential	\$2,705,390	\$2,708,729	\$2,712,065	\$2,715,398	\$2,718,726	\$2,722,051	\$2,730,226	\$2,733,544	\$2,736,859	\$2,740,170	\$2,743,478	\$2,746,784	\$32,713,420
GS <50 kW	\$395,758	\$395,886	\$396,014	\$396,142	\$396,269	\$396,396	\$396,524	\$396,651	\$396,778	\$396,905	\$397,032	\$397,158	\$4,757,512
GS > 50 kW < 1500 kW	\$941,870	\$942,704	\$943,503	\$944,274	\$945,031	\$945,710	\$946,058	\$946,684	\$947,269	\$947,825	\$948,374	\$948,750	\$11,348,053
GS > 1500 kW < 5000 kW	\$307,689	\$307,873	\$308,056	\$308,240	\$308,378	\$308,515	\$308,653	\$308,791	\$308,929	\$309,020	\$309,158	\$309,204	\$3,702,507
Large User	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$200,051	\$2,400,607
Unmetered Scattered Load	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$13,703	\$164,436
Sentinel Lights	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$2,356
Streetlighting	\$31,419	\$31,460	\$31,503	\$31,545	\$31,589	\$31,634	\$31,679	\$31,725	\$31,773	\$31,821	\$31,869	\$31,920	\$379,937
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$2,946
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SubTotal													\$55,471,774
DISTRIBUTION REVENUE-Variable													
Residential	\$5,388,212	\$4,933,694	\$4,671,018	\$3,888,411	\$3,698,167	\$4,186,045	\$4,636,123	\$4,597,013	\$3,788,443	\$3,921,916	\$4,269,182	\$5,066,628	\$53,044,852
GS <50 kW	\$1,577,667	\$1,459,566	\$1,404,829	\$1,214,748	\$1,184,313	\$1,252,344	\$1,330,777	\$1,325,735	\$1,199,325	\$1,232,887	\$1,308,802	\$1,501,643	\$15,992,636
GS > 50 kW < 1500 kW	\$2,164,395	\$2,145,268	\$2,232,684	\$2,143,264	\$2,092,030	\$2,173,557	\$2,083,279	\$2,116,291	\$2,148,615	\$2,064,589	\$2,088,637	\$2,109,944	\$25,562,553
GS > 1500 kW < 5000 kW	\$446,851	\$448,825	\$444,199	\$444,100	\$465,220	\$491,654	\$502,826	\$518,311	\$517,635	\$477,099	\$476,438	\$436,912	\$5,670,070
Large User	\$292,483	\$278,446	\$287,329	\$282,396	\$297,404	\$325,616	\$346,560	\$363,469	\$350,083	\$325,545	\$304,041	\$295,205	\$3,748,577
Unmetered Scattered Load	\$32,205	\$30,865	\$31,226	\$30,071	\$31,383	\$31,442	\$31,785	\$31,944	\$31,810	\$31,041	\$30,779	\$31,786	\$376,337
Sentinel Lights	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$2,277
Streetlighting	\$40,155	\$40,244	\$40,334	\$40,424	\$40,513	\$40,603	\$40,693	\$40,782	\$40,872	\$40,962	\$41,051	\$41,141	\$487,774
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$10,820	\$129,841
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SubTotal													\$105,014,917
DISTRIBUTION REVENUE-Total													
Residential	\$8,093,603	\$7,642,423	\$7,383,084	\$6,603,809	\$6,416,893	\$6,908,096	\$7,366,349	\$7,330,556	\$6,525,302	\$6,662,086	\$7,012,660	\$7,813,411	\$85,758,272
GS <50 kW	\$1,973,425	\$1,855,452	\$1,800,843	\$1,610,889	\$1,580,582	\$1,648,741	\$1,727,300	\$1,722,386	\$1,596,103	\$1,629,792	\$1,705,833	\$1,898,801	\$20,750,149
GS > 50 kW < 1500 kW	\$3,106,266	\$3,087,972	\$3,176,187	\$3,087,538	\$3,037,060	\$3,119,267	\$3,029,337	\$3,062,975	\$3,095,884	\$3,012,414	\$3,037,010	\$3,058,695	\$36,910,605
GS > 1500 kW < 5000 kW	\$754,541	\$756,698	\$752,255	\$752,340	\$773,598	\$800,170	\$811,479	\$827,102	\$826,563	\$786,119	\$785,596	\$746,116	\$9,372,578
Large User	\$492,534	\$478,496	\$487,379	\$482,447	\$497,455	\$525,666	\$546,610	\$563,520	\$550,134	\$525,596	\$504,091	\$495,256	\$6,149,184
Unmetered Scattered Load	\$45,907	\$44,568	\$44,929	\$43,774	\$45,086	\$45,145	\$45,487	\$45,647	\$45,513	\$44,744	\$44,482	\$45,489	\$540,773
Sentinel Lights	\$386	\$386	\$386	\$386	\$386	\$386	\$386	\$386	\$386	\$386	\$386	\$386	\$4,633
Streetlighting	\$71,574	\$71,704	\$71,837	\$71,969	\$72,102	\$72,237	\$72,372	\$72,507	\$72,645	\$72,782	\$72,920	\$73,061	\$867,711
GS > 50 kW < 1500 kW Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GS > 1500 kW < 5000 kW Standby	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$11,066	\$132,787
Large User Standby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$14,549,301	\$13,948,766	\$13,727,966	\$12,664,218	\$12,434,228	\$13,130,773	\$13,610,387	\$13,636,145	\$12,723,596	\$12,744,985	\$13,174,045	\$14,142,281	\$160,486,691
Base Revenue Requirement (withTOC)													\$160,476,062
													\$10,629



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Choose Your Utility:

Hydro Hawkesbury Inc.
Hydro One Brampton Networks Inc.
Hydro Ottawa Limited

File Number:

EB-2011-0054

Rate Year:

2012



Click here to
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entire
workbook

Application Contact Information

Name:

Jane Scott

Title:

Manager, Rates and Revenue

Phone Number:

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[1. Info](#)

[2. Table of Contents](#)

[3. Data Input Sheet](#)

[4. Rate Base](#)

[5. Utility Income](#)

[6. Taxes PILs](#)

[7. Cost of Capital](#)

[8. Rev Def Suff](#)

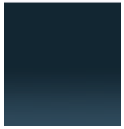
[9. Rev Reqt](#)

[10A. Bill Impacts - Residential](#)

[10B. Bill Impacts - GS LT 50kW](#)

Notes:

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



REVENUE REQUIREMENT
WORK FORM

Version 2.20

Hydro Ottawa Limited
Data Input ⁽¹⁾

	Initial Application		(6)		Per Board Decision
1	Rate Base				
Gross Fixed Assets (average)	\$622,606,554		\$ 622,606,554		\$622,606,554
Accumulated Depreciation (average)	(\$59,474,325) (5)		(\$59,474,325)		(\$59,474,325)
Allowance for Working Capital:					
Controllable Expenses	\$75,987,933		\$ 75,987,933		\$75,987,933
Cost of Power	\$680,575,967		\$ 680,575,967		\$680,575,967
Working Capital Rate (%)	14.20%		14.20%		14.20%
2	Utility Income				
Operating Revenues:					
Distribution Revenue at Current Rates	\$140,050,884 (8)				
Distribution Revenue at Proposed Rates	\$159,275,698				
Other Revenue:					
Specific Service Charges	\$3,692,418				
Late Payment Charges	\$1,326,000				
Other Distribution Revenue	\$1,157,000				
Other Income and Deductions	\$2,850,320				
Total Revenue Offsets	\$9,025,738 (7)				
Operating Expenses:					
OM+A Expenses	\$75,987,933		\$ 75,987,933		\$75,987,933
Depreciation/Amortization	\$39,405,330		\$ 39,405,330		\$39,405,330
Property taxes	(9)				
Other expenses					
3	Taxes/PILs				
Taxable Income:					
	(\$6,952,347) (3)				
Adjustments required to arrive at taxable income					
Utility Income Taxes and Rates:					
Income taxes (not grossed up)	\$4,666,465				
Income taxes (grossed up)	\$6,312,000				
Federal tax (%)	15.00%				
Provincial tax (%)	11.07%				
Income Tax Credits	(\$220,000)				
4	Capitalization/Cost of Capital				
Capital Structure:					
Long-term debt Capitalization Ratio (%)	56.0%				
Short-term debt Capitalization Ratio (%)	4.0% (2)		(2)		(2)
Common Equity Capitalization Ratio (%)	40.0%				
Preferred Shares Capitalization Ratio (%)	0.0%				
	100.0%				
Cost of Capital					
Long-term debt Cost Rate (%)	5.39%				
Short-term debt Cost Rate (%)	2.46%				
Common Equity Cost Rate (%)	9.58%				
Preferred Shares Cost Rate (%)	0.00%				

Notes:

General Data inputs are required on Sheets 3, 10A and 10B. Data from Sheet 3 will automatically complete calculations on sheets 4 through 9 (Rate Base through Revenue Requirement). Sheets 4 through 9 do not require any inputs except for notes that the Applicant may wish to enter to support the results. Pale green cells are available on sheets 4 through 9 to enter both footnotes beside key cells and the related text for the notes at the bottom of each sheet.

(1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)

(2) 4.0% unless an Applicant has proposed or been approved for another amount.

(3) Net of addbacks and deductions to arrive at taxable income.

(4) Average of Gross Fixed Assets at beginning and end of the Test Year

(5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.

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

(7) Input total revenue offsets for deriving the base revenue requirement from the service revenue requirement

(8) As per Cost Allocation Tab I6.1 line 41

(9) Included with OM&A



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited Rate Base and Working Capital

Rate Base

Line No.	Particulars	Initial Application						Per Board Decision
1	Gross Fixed Assets (average) (3)	\$622,606,554		\$ -	\$622,606,554		\$ -	\$622,606,554
2	Accumulated Depreciation (average) (3)	(\$59,474,325)		\$ -	(\$59,474,325)		\$ -	(\$59,474,325)
3	Net Fixed Assets (average) (3)	\$563,132,229		\$ -	\$563,132,229		\$ -	\$563,132,229
4	Allowance for Working Capital (1)	\$107,432,074		\$ -	\$107,432,074		\$ -	\$107,432,074
5	Total Rate Base	\$670,564,303		\$ -	\$670,564,303		\$ -	\$670,564,303

Allowance for Working Capital - Derivation

(1)

6	Controllable Expenses	\$75,987,933		\$ -	\$75,987,933		\$ -	\$75,987,933
7	Cost of Power	\$680,575,967		\$ -	\$680,575,967		\$ -	\$680,575,967
8	Working Capital Base	\$756,563,900		\$ -	\$756,563,900		\$ -	\$756,563,900
9	Working Capital Rate % (2)	14.20%		0.00%	14.20%		0.00%	14.20%
10	Working Capital Allowance	\$107,432,074		\$ -	\$107,432,074		\$ -	\$107,432,074

Notes

- (2) Some Applicants may have a unique rate as a result of a lead-lag study.
 (3) Average of opening and closing balances for the year.



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited Utility Income

Line No.	Particulars	Initial Application				Per Board Decision	
Operating Revenues:							
1	Distribution Revenue (at Proposed Rates)	\$159,275,698	(\$159,275,698)	\$ -	\$ -	\$ -	
2	Other Revenue (1)	\$9,025,738	(\$9,025,738)	\$ -	\$ -	\$ -	
3	Total Operating Revenues	\$168,301,436	(\$168,301,436)	\$ -	\$ -	\$ -	
Operating Expenses:							
4	OM+A Expenses	\$75,987,933	\$ -	\$75,987,933	\$ -	\$75,987,933	
5	Depreciation/Amortization	\$39,405,330	\$ -	\$39,405,330	\$ -	\$39,405,330	
6	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
7	Capital taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
8	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	
9	Subtotal (lines 4 to 8)	\$115,393,263	\$ -	\$115,393,263	\$ -	\$115,393,263	
10	Deemed Interest Expense	\$20,900,148	(\$20,900,148)	\$ -	\$ -	\$ -	
11	Total Expenses (lines 9 to 10)	\$136,293,411	(\$20,900,148)	\$115,393,263	\$ -	\$115,393,263	
12	Utility income before income taxes	\$32,008,025	(\$147,401,288)	(\$115,393,263)	\$ -	(\$115,393,263)	
13	Income taxes (grossed-up)	\$6,312,000	\$ -	\$6,312,000	\$ -	\$6,312,000	
14	Utility net income	\$25,696,025	(\$147,401,288)	(\$121,705,263)	\$ -	(\$121,705,263)	
Notes							
Other Revenues / Revenue Offsets							
(1)	Specific Service Charges	\$3,692,418		\$ -		\$ -	
	Late Payment Charges	\$1,326,000		\$ -		\$ -	
	Other Distribution Revenue	\$1,157,000		\$ -		\$ -	
	Other Income and Deductions	\$2,850,320		\$ -		\$ -	
	Total Revenue Offsets	\$9,025,738	\$ -	\$ -	\$ -	\$ -	



Ontario Energy Board

**REVENUE REQUIREMENT
WORK FORM**

Version 2.20

Hydro Ottawa Limited
Taxes/PILs

Line No.	Particulars	Application		Per Board Decision	
<u>Determination of Taxable Income</u>					
1	Utility net income before taxes	\$25,696,024		\$ -	\$ -
2	Adjustments required to arrive at taxable utility income	(\$6,952,347)		\$ -	(\$6,952,347)
3	Taxable income	<u>\$18,743,677</u>		<u>\$ -</u>	<u>(\$6,952,347)</u>
<u>Calculation of Utility income Taxes</u>					
4	Income taxes	\$4,666,465		\$4,666,465	
6	Total taxes	<u>\$4,666,465</u>		<u>\$4,666,465</u>	
7	Gross-up of Income Taxes	<u>\$1,645,535</u>		<u>\$1,645,535</u>	
8	Grossed-up Income Taxes	<u>\$6,312,000</u>		<u>\$6,312,000</u>	
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$6,312,000</u>		<u>\$6,312,000</u>	
10	Other tax Credits	(\$220,000)		(\$220,000)	(\$220,000)
<u>Tax Rates</u>					
11	Federal tax (%)	15.00%		15.00%	15.00%
12	Provincial tax (%)	11.07%		11.07%	11.07%
13	Total tax rate (%)	<u>26.07%</u>		<u>26.07%</u>	<u>26.07%</u>

Notes



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		Initial Application			
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	56.00%	\$375,516,010	5.39%	\$20,240,313
2	Short-term Debt	4.00%	\$26,822,572	2.46%	\$659,835
3	Total Debt	60.00%	\$402,338,582	5.19%	\$20,900,148
	Equity				
4	Common Equity	40.00%	\$268,225,721	9.58%	\$25,696,024
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	40.00%	\$268,225,721	9.58%	\$25,696,024
7	Total	100.00%	\$670,564,303	6.95%	\$46,596,172
		(%)	(\$)	(%)	(\$)
	Debt				
1	Long-term Debt	0.00%	\$ -	0.00%	\$ -
2	Short-term Debt	0.00%	\$ -	0.00%	\$ -
3	Total Debt	0.00%	\$ -	0.00%	\$ -
	Equity				
4	Common Equity	0.00%	\$ -	0.00%	\$ -
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	0.00%	\$ -	0.00%	\$ -
7	Total	0.00%	\$670,564,303	0.00%	\$ -
		Per Board Decision			
		(%)	(\$)	(%)	(\$)
	Debt				
8	Long-term Debt	0.00%	\$ -	5.39%	\$ -
9	Short-term Debt	0.00%	\$ -	2.46%	\$ -
10	Total Debt	0.00%	\$ -	0.00%	\$ -
	Equity				
11	Common Equity	0.00%	\$ -	9.58%	\$ -
12	Preferred Shares	0.00%	\$ -	0.00%	\$ -
13	Total Equity	0.00%	\$ -	0.00%	\$ -
14	Total	0.00%	\$670,564,303	0.00%	\$ -

Notes (1)

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



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited Revenue Deficiency/Sufficiency

Line No.	Particulars	Initial Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$19,224,814		(\$27,406,804)
2	Distribution Revenue	\$140,050,884	\$140,050,884	\$140,050,884	\$186,682,502
3	Other Operating Revenue	\$9,025,738	\$9,025,738	\$ -	\$ -
	Offsets - net				
4	Total Revenue	\$149,076,622	\$168,301,436	\$140,050,884	\$159,275,698
5	Operating Expenses	\$115,393,263	\$115,393,263	\$115,393,263	\$115,393,263
6	Deemed Interest Expense	\$20,900,148	\$20,900,148	\$ -	\$ -
	Total Cost and Expenses	\$136,293,411	\$136,293,411	\$115,393,263	\$115,393,263
7	Utility Income Before Income Taxes	\$12,783,211	\$32,008,025	\$24,657,621	\$43,882,435
8		(\$6,952,347)	(\$6,952,347)	(\$6,952,347)	(\$6,952,347)
9	Tax Adjustments to Accounting Income per 2009 PILs				
	Taxable Income	\$5,830,864	\$25,055,678	\$17,705,274	\$36,930,088
10	Income Tax Rate	26.07%	26.07%	26.07%	26.07%
11	Income Tax on Taxable Income	\$1,520,103	\$6,532,000	\$4,615,755	\$9,627,652
12	Income Tax Credits	(\$220,000)	(\$220,000)	(\$220,000)	(\$220,000)
13	Utility Net Income	\$11,483,108	\$25,696,025	\$20,261,866	(\$121,705,263)
14	Utility Rate Base	\$670,564,303	\$670,564,303	\$670,564,303	\$670,564,303
	Deemed Equity Portion of Rate Base	\$268,225,721	\$268,225,721	\$ -	\$ -
15	Income/(Equity Portion of Rate Base)	4.28%	9.58%	0.00%	0.00%
16	Target Return - Equity on Rate Base	9.58%	9.58%	0.00%	0.00%
17	Deficiency/Sufficiency in Return on Equity	-5.30%	0.00%	0.00%	0.00%
18	Indicated Rate of Return	4.83%	6.95%	3.02%	0.00%
19	Requested Rate of Return on Rate Base	6.95%	6.95%	0.00%	0.00%
20	Deficiency/Sufficiency in Rate of Return	-2.12%	0.00%	3.02%	0.00%
21	Target Return on Equity	\$25,696,024	\$25,696,024	\$ -	\$ -
22	Revenue Deficiency/(Sufficiency)	\$14,212,916	\$1	(\$20,261,866)	\$ -
23	Gross Revenue Deficiency/(Sufficiency)	\$19,224,814 (1)		(\$27,406,804) (1)	\$85,310,307 (1)

Notes:
(1)

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



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited Revenue Requirement

Line No.	Particulars	Application		Per Board Decision	
1	OM&A Expenses	\$75,987,933		\$75,987,933	
2	Amortization/Depreciation	\$39,405,330		\$39,405,330	
3	Property Taxes	\$ -			
5	Income Taxes (Grossed up)	\$6,312,000		\$6,312,000	
6	Other Expenses	\$ -			
7	Return				
	Deemed Interest Expense	\$20,900,148	\$ -	\$ -	
	Return on Deemed Equity	\$25,696,024	\$ -	\$ -	
8	Service Revenue Requirement (before Revenues)	<u>\$168,301,435</u>	<u>\$121,705,263</u>	<u>\$121,705,263</u>	
9	Revenue Offsets	<u>\$9,025,738</u>	<u>\$ -</u>	<u>\$ -</u>	
10	Base Revenue Requirement	<u>\$159,275,697</u>	<u>\$121,705,263</u>	<u>\$121,705,263</u>	
11	Distribution revenue	\$159,275,698	\$ -	\$ -	
12	Other revenue	\$9,025,738	\$ -	\$ -	
13	Total revenue	<u>\$168,301,436</u>	<u>\$ -</u>	<u>\$ -</u>	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$1 (1)</u>	<u>(\$121,705,263) (1)</u>	<u>(\$121,705,263) (1)</u>	

Notes (1)

Line 11 - Line 8



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited
Bill Impacts - Residential

☒ Application of New Loss Factor to all ar ☐ Application of new Loss Factor to Delivery Items O

Consumption kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
1 Monthly Service Charge	monthly	\$ 8.54	1	\$ 8.54	\$ 9.7000	1	\$ 9.70	\$ 1.16	13.58%
2 Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%
3 Service Charge Rate Adder(s)	monthly	\$ 0.18	1	\$ 0.18		1	\$ -	-\$ 0.18	-100.00%
4 Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
5 Distribution Volumetric Rate	per kWh	\$ 0.0207	800	\$ 16.56	\$ 0.0235	800	\$ 18.80	\$ 2.24	13.53%
6 Low Voltage Rate Adder	per kWh	\$ 0.0002	800	\$ 0.16	\$ 0.0001	800	\$ 0.05	-\$ 0.11	-70.00%
7 Volumetric Rate Adder(s)	per kWh	-\$ 0.0004	800	\$ 0.32		800	\$ -	\$ 0.32	-100.00%
8 Volumetric Rate Rider(s)			800	\$ -		800	\$ -	\$ -	
9 Smart Meter Disposition Rider			800	\$ -		800	\$ -	\$ -	
10 LRAM & SSM Rate Rider			800	\$ -	\$ 0.0003	800	\$ 0.24	\$ 0.24	
11 Deferral/Variance Account Disposition Rate Rider			800	\$ -	-\$ 0.0024	800	-\$ 1.92	-\$ 1.92	
12				\$ -			\$ -	\$ -	
13				\$ -			\$ -	\$ -	
14				\$ -			\$ -	\$ -	
15				\$ -			\$ -	\$ -	
16 Sub-Total A - Distribution				\$ 26.54			\$ 26.87	\$ 0.33	1.24%
17 RTSR - Network	per kWh	\$ 0.0066	827.52	\$ 5.46	\$ 0.0067	828.64	\$ 5.55	\$ 0.09	1.65%
18 RTSR - Line and Transformation Connection	per kWh	\$ 0.0042	827.52	\$ 3.48	\$ 0.0042	828.64	\$ 3.48	\$ 0.00	0.14%
19 Sub-Total B - Delivery (including Sub-Total A)				\$ 35.48			\$ 35.90	\$ 0.42	1.19%
20 Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	827.52	\$ 4.30	\$ 0.0052	828.64	\$ 4.31	\$ 0.01	0.14%
21 Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	827.52	\$ 1.08	\$ 0.0013	828.64	\$ 1.08	\$ 0.00	0.14%
22 Special Purpose Charge			827.52	\$ -		828.64	\$ -	\$ -	
23 Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
24 Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	800	\$ 5.55	\$ 0.0069	800	\$ 5.55	\$ -	0.00%
25 Energy	per kWh	\$ 0.0680	827.52	\$ 56.27	\$ 0.0680	828.64	\$ 56.35	\$ 0.08	0.14%
26				\$ -			\$ -	\$ -	
27				\$ -			\$ -	\$ -	
28 Total Bill (before Taxes)				\$ 102.93			\$ 103.44	\$ 0.51	0.49%
29 HST		13%		\$ 13.38	13%		\$ 13.45	\$ 0.07	0.49%
30 Total Bill (including Sub-total B)				\$ 116.31			\$ 116.88	\$ 0.57	0.49%
31 Ontario Clean Energy Benefit (OCEB)		-10%		-\$ 11.63	-10%		-\$ 11.69	-\$ 0.06	0.52%
32 Total Bill (including OCEB)				\$ 104.68			\$ 105.19	\$ 0.51	0.49%
33 Loss Factor (%)	Note 1		<input type="text" value="3.44%"/>			<input type="text" value="3.58%"/>			

Notes:

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



Ontario Energy Board

REVENUE REQUIREMENT WORK FORM

Version 2.20

Hydro Ottawa Limited

Bill Impacts - General Service < 50 kW

☒ Application of New Loss Factor to all applicable items

☐ Application of new Loss Factor to Delivery Items Only

Consumption kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
1 Monthly Service Charge	monthly	\$ 14.76	1	\$ 14.76	\$ 16.7700	1	\$ 16.77	\$ 2.01	13.62%
2 Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42	\$ -	1	\$ -	-\$ 1.42	-100.00%
3 Service Charge Rate Adder(s)	monthly	\$ 0.46	1	\$ 0.46	\$ -	1	\$ -	-\$ 0.46	-100.00%
4 Service Charge Rate Rider(s)			1	\$ -	\$ -	1	\$ -	\$ -	
5 Distribution Volumetric Rate	per kWh	\$ 0.0185	2000	\$ 37.00	\$ 0.0210	2000	\$ 42.00	\$ 5.00	13.51%
6 Low Voltage Rate Adder	per kWh	\$ 0.0002	2068.8	\$ 0.41	\$ 0.0001	2071.6	\$ 0.12	-\$ 0.29	-69.96%
7 Volumetric Rate Adder(s)	per kWh	-\$ 0.0003	2000	-\$ 0.60		2000	\$ -	\$ 0.60	-100.00%
8 Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -	
9 Smart Meter Disposition Rider			2000	\$ -		2000	\$ -	\$ -	
10 LRAM & SSM Rider			2000	\$ -		2000	\$ -	\$ -	
11 Deferral/Variance Account Disposition Rate Rider			2000	\$ -	-\$ 0.0027	2000	-\$ 5.40	-\$ 5.40	
12				\$ -			\$ -	\$ -	
13				\$ -			\$ -	\$ -	
14				\$ -			\$ -	\$ -	
15				\$ -			\$ -	\$ -	
16 Sub-Total A - Distribution				\$ 53.45			\$ 53.49	\$ 0.04	0.08%
17 RTSR - Network	per kWh	\$ 0.0060	2068.8	\$ 12.41	\$ 0.0061	2071.6	\$ 12.64	\$ 0.22	1.80%
18 RTSR - Line and Transformation Connection	per kWh	\$ 0.0039	2068.8	\$ 8.07	\$ 0.0039	2071.6	\$ 8.08	\$ 0.01	0.14%
19 Sub-Total B - Delivery (including Sub-Total A)				\$ 73.93			\$ 74.21	\$ 0.28	0.37%
20 Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	2068.8	\$ 10.76	\$ 0.0052	2071.6	\$ 10.77	\$ 0.01	0.14%
21 Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2068.8	\$ 2.69	\$ 0.0013	2071.6	\$ 2.69	\$ 0.00	0.14%
22 Special Purpose Charge			2068.8	\$ -		2071.6	\$ -	\$ -	
23 Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
24 Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	2000	\$ 13.88	\$ 0.0069	2000	\$ 13.88	\$ -	0.00%
25 Energy	per kWh	\$ 0.0680	2068.8	\$ 140.68	\$ 0.0680	2071.6	\$ 140.87	\$ 0.19	0.14%
26				\$ -			\$ -	\$ -	
27				\$ -			\$ -	\$ -	
28 Total Bill (before Taxes)				\$ 242.19			\$ 242.67	\$ 0.48	0.20%
29 HST		13%		\$ 31.48	13%		\$ 31.55	\$ 0.06	0.20%
30 Total Bill (including Sub-total B)				\$ 273.68			\$ 274.22	\$ 0.54	0.20%
31 Ontario Clean Energy Benefit (OCEB)		-10%		-\$ 27.37	-10%		-\$ 27.42	-\$ 0.05	0.18%
32 Total Bill (including OCEB)				\$ 246.31			\$ 246.80	\$ 0.49	0.20%
33 Loss Factor	(1)		3.44%			3.58%			

Notes:

(1): See Note (1) from Sheet 10A, Bill Impacts - Residential

Hydro Ottawa Limited

DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
 Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	9.70
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.18
Distribution Volumetric Rate	\$/kWh	0.0235
Rate Rider for Tax Change – effective until April 30, 2012	\$/kWh	(0.0004)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	\$/kWh	0.0003
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kWh	(0.0024)
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Draft: June 17, 2011

Updated: September 14, 2011

Hydro Ottawa Limited DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	16.77
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.46
Distribution Volumetric Rate	\$/kWh	0.0210
Rate Rider for Tax Change – effective until April 30, 2012	\$/kWh	(0.0003)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kWh	(0.0027)
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

GENERAL SERVICE 50 to 1,499 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 50 kW but less than 1,500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	285.48
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	5.68
Distribution Volumetric Rate	\$/kW	3.4524
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0533)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	\$/kW	0.0195
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kW	(1.1509)
Low Voltage Service Rate	\$/kW	0.02354
Retail Transmission Rate – Network Service Rate	\$/kW	2.5243
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5921

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited

DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
 Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

GENERAL SERVICE 1,500 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	4,590.32
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	73.25
Distribution Volumetric Rate	\$/kW	3.2972
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0624)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	\$/kW	0.0195
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kW	(1.3606)
Low Voltage Service Rate	\$/kW	0.02516
Retail Transmission Rate – Network Service Rate	\$/kW	2.6211
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7013

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Draft: June 17, 2011

Updated: September 14, 2011

Hydro Ottawa Limited

DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
 Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

LARGE USE SERVICE CLASSIFICATION

This classification refers to non residential accounts whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	16,670.88
Smart Meter Funding Adder – effective until April 30, 2012	\$	1.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	212.88
Distribution Volumetric Rate	\$/kW	3.1564
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0539)
Lost Revenue Adjustment Mechanism (LRAM) Recovery Rate Rider – effective until December 31, 2012	\$/kW	0.0195
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kW	(1.5859)
Low Voltage Service Rate	\$/kW	0.02833
Retail Transmission Rate – Network Service Rate	\$/kW	2.9056
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9160

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 120/240 volts single phase whose monthly average peak demand is less than or forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Qualification for this classification is at the discretion of Hydro Ottawa as defined in its Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	4.43
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.11
Distribution Volumetric Rate	\$/kWh	0.0219
Rate Rider for Tax Change – effective until April 30, 2012	\$/kWh	(0.0003)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kWh	(0.0028)
Low Voltage Service Rate	\$/kWh	0.00006
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0061
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation equal to or greater than 500 kW and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES - APPROVED ON AN INTERIM BASIS

Service Charge	\$	122.75
Standby Charge – for a month where standby power is not provided. The charge is applied to the Contracted amount (e.g. nameplate rating of generation facility):		
General Service 50 to 1,499 kW customer	\$/kW	1.6382
General Service 1,500 to 4,999 kW customer	\$/kW	1.5028
General Service – Large Use customer	\$/kW	1.6676
Rate Rider for Tax Change – effective until April 30, 2012:		
General Service 50 to 1,499 kW customer	\$/kW	(0.0207)
General Service 1,500 to 4,999 kW customer	\$/kW	(0.0166)
General Service – Large Use customer	\$/kW	(0.0211)

Hydro Ottawa Limited DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	2.69
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.01
Distribution Volumetric Rate	\$/kW	10.3030
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.1900)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kW	(0.9828)
Low Voltage Service Rate	\$/kW	0.01785
Retail Transmission Rate – Network Service Rate	\$/kW	1.8730
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2074

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Hydro Ottawa Limited DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
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EB-2011-0054

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting controlled by photocells. The consumption for these customers is based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Electricity Component

Rate Rider for Global Adjustment Sub-Account Disposition – effective until December 31, 2012	\$/kWh	0.0024
Applicable only for Non-RPP Customers		

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	0.57
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.01
Distribution Volumetric Rate	\$/kW	4.0146
Rate Rider for Tax Change – effective until April 30, 2012	\$/kW	(0.0735)
Rate Rider for Deferral/Variance Account Disposition – effective until December 31, 2012	\$/kW	(0.9425)
Low Voltage Service Rate	\$/kW	0.01749
Retail Transmission Rate – Network Service Rate	\$/kW	1.8635
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1827

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Draft: June 17, 2011

Updated: September 14, 2011

Hydro Ottawa Limited DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2011-0054

MicroFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component – effective September 21, 2009

Service Charge	\$	5.25
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Hydro Ottawa Limited

DRAFT TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2012
Except for the microFIT Generator Class effective date of September 21, 2009

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EB-2011-0054

ALLOWANCES

Transformer Allowance for Ownership – per kW of billing demand/month	\$	(0.45)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

Customer Administration

Arrears Certificate	\$	15.00
Duplicate invoices for previous billing	\$	15:00
Request for other billing information	\$	15:00
Credit reference/credit check (plus credit agency costs)	\$	15:00
Unprocessed Payment Charge (plus bank charges)	\$	15:00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30:00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00

Temporary Service install & remove – overhead – no transformer	\$	500.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Dry core transformer distribution charge		As per Attached Table

Draft: June 17, 2011

Updated: September 14, 2011

Hydro Ottawa Limited DRAFT TARIFF OF RATES AND CHARGES

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EB-2011-0054

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing credit, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice per year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0358
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0170
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0254
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0069

Draft: June 17, 2011

Updated: September 14, 2011

Hydro Ottawa Limited

DRAFT TARIFF OF RATES AND CHARGES

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EB-2011-0054

Dry Core Transformer Charges

Transformers	No Load Loss (W)	Load Loss (W)	Cost of Transmission and LV per kW	Cost of Energy and Wholesale Market per kWh	Total Monthly cost of power	Cost of Distribution per kW	Total
Rates			\$4.4386	\$0.0874		\$2.8491	
25 KVA 1 PH	150	900	\$0.71	\$7.95	\$8.66	\$0.46	\$9.12
37.5 KVA 1 PH	200	1200	\$0.95	\$10.60	\$11.55	\$0.61	\$12.16
50 KVA 1 PH	250	1600	\$1.21	\$13.33	\$14.54	\$0.78	\$15.32
75 KVA 1 PH	350	1900	\$1.62	\$18.37	\$19.99	\$1.04	\$21.03
100 KVA 1 PH	400	2600	\$1.95	\$21.36	\$23.31	\$1.25	\$24.56
150 KVA 1 PH	525	3500	\$2.58	\$28.11	\$30.69	\$1.66	\$32.35
167 KVA 1 PH	650	4400	\$3.21	\$34.86	\$38.07	\$2.06	\$40.13
200 KVA 1 PH	696	4700	\$3.43	\$37.32	\$40.75	\$2.20	\$42.96
225 KVA 1 PH	748	5050	\$3.69	\$40.11	\$43.80	\$2.37	\$46.16
250 KVA 1 PH	800	5400	\$3.95	\$42.89	\$46.84	\$2.53	\$49.37
*15 KVA 3 PH	125	650	\$0.57	\$6.54	\$7.11	\$0.37	\$7.47
*45 KVA 3 PH	300	1800	\$1.43	\$15.89	\$17.32	\$0.92	\$18.24
*75 KVA 3 PH	400	2400	\$1.90	\$21.19	\$23.09	\$1.22	\$24.31
*112.5 KVA 3 PH	600	3400	\$2.81	\$31.62	\$34.42	\$1.80	\$36.22
*150 KVA 3 PH	700	4500	\$3.40	\$37.34	\$40.74	\$2.18	\$42.92
*225 KVA 3 PH	900	5300	\$4.26	\$47.60	\$51.85	\$2.73	\$54.58
*300 KVA 3 PH	1100	6300	\$5.16	\$58.02	\$63.18	\$3.31	\$66.49
*500 KVA 3 PH	1500	9700	\$7.30	\$80.06	\$87.36	\$4.69	\$92.05
*750 KVA 3 PH	2100	12000	\$9.84	\$110.74	\$120.59	\$6.32	\$126.90
*1000 KVA 3 PH	2600	15000	\$12.22	\$137.23	\$149.45	\$7.84	\$157.30
*1500 KVA 3 PH	4000	22000	\$18.54	\$210.21	\$228.76	\$11.90	\$240.66
*2000 KVA 3 PH	4800	24000	\$21.68	\$250.21	\$271.89	\$13.92	\$285.81
*2500 KVA 3 PH	5700	26000	\$25.15	\$295.00	\$320.15	\$16.15	\$336.30

No Load and Load Losses from CSA standard C802-94 Maximum losses for distribution power and dry-type transformers commercial use.
 Average load factor = 0.46 average loss factor = 0.2489

*For non-preferred kVA ratings no load and load losses are interpolated as per CSA standard.



MIFRS BILL IMPACTS

Bill impacts for typical customers in all classes have been calculated using the proposed rates, adjusted for Cost Allocation and are shown in Attachment AY, which is Appendix 2-V from the Ontario Energy Board's (the "Board") Chapter 2 of the Filing Requirements for Transmission and Distribution Applications, issued June 22, 2011. For the impact of the change in distribution rates, the Board's spreadsheet includes the Low Voltage Rate Adder, which is actually not part of distribution rates. In addition, the spreadsheet only provides space for one commodity rate, not the two tiered prices of the Regulated Price Plan ("RPP"). Therefore the current first tier price has been used exclusively throughout the bill impacts table.

Based on the Board's spreadsheet, a typical RPP Residential customer using 800 kWh per month would see the delivery portion of their bill increase by 1.18%, with an overall bill increase of 0.48%. A non RPP Residential customer (approximately 10% of the Residential class) using 800 kW per month would see the delivery portion of their bill increase by 6.79%, with an overall bill increase of 2.67%. A typical RPP General Service customer using 2,000 kWh per month would see the delivery portion of their bill increase by 0.37%, with an overall bill increase of 0.20%. A non RPP General Service < 50 kW customer (approximately 11% of the General Service < 50 kW class) using 2,000 kW per month would see the delivery portion of their bill increase by 7.10%, with an overall bill increase of 2.36%.

Table 1 below summarizes the bill impacts produced by the Board's Appendix 2-V for the required consumption levels.



1 **Table 1 – Summary of MIFRS Bill Impacts from Appendix 2-V**

kWh	Current ¹ Distr \$	Proposed ¹ Distr. \$	Impact		Current ¹ Delivery \$	Propose ¹ Delivery \$	Impact		Current ² Total \$	Proposed ² Total \$	Impact	
			\$	%			\$	%			\$	%
Residential RPP												
100	12.19	11.85	(.34)	(2.83)	13.31	12.98	(.33)	(2.50)	22.33	22.00	(.33)	(1.48)
250	15.27	15.07	(.20)	(1.32)	18.06	17.89	(.17)	(.95)	39.98	39.83	(.15)	(.38)
500	20.39	20.43	.04	.18	25.98	26.08	.10	.37	69.39	69.54	.15	.22
800	26.55	26.87	.32	1.22	35.48	35.90	.42	1.18	104.69	105.19	.50	.48
1000	30.65	31.16	.52	1.68	41.82	42.45	.63	1.52	128.21	128.96	.75	.58
1500	40.90	41.89	.99	2.43	57.66	58.83	1.17	2.03	187.04	188.39	1.35	.72
2000	51.15	52.62	1.47	2.87	73.50	75.20	1.71	2.32	245.86	247.81	1.95	.79
Residential non RPP												
100	12.19	12.09	(.10)	(.79)	13.31	13.22	(.08)	(.63)	22.08	22.00	(.08)	(.36)
250	15.27	15.69	.42	2.75	18.06	18.51	.45	2.49	39.73	40.21	.48	1.21
500	20.39	21.67	1.28	6.28	25.98	27.32	1.34	5.16	69.14	70.55	1.41	2.04
800	26.55	28.86	2.31	8.71	35.48	37.89	2.41	6.79	104.43	106.96	2.53	2.42
1000	30.65	33.65	3.00	9.79	41.82	44.94	3.12	7.46	127.96	131.24	3.28	2.56
1500	40.90	45.62	4.72	11.54	57.66	62.56	4.90	8.50	186.79	191.92	5.13	2.75
2000	51.15	57.60	6.44	12.59	73.50	80.18	6.68	9.09	245.61	252.61	7.00	2.85
General Service < 50kW RPP												
1000	35.05	35.13	.09	.24	45.29	45.49	.20	.45	131.74	132.06	.32	.24
2000	53.45	53.49	.04	.08	73.93	74.21	.28	.37	246.31	246.80	.49	.20
5000	108.67	108.58	(.09)	(.09)	159.88	160.37	.49	.31	590.00	591.04	1.04	.18
10000	200.71	200.39	(.32)	(.16)	303.11	303.97	.86	.28	1,162.83	1,164.76	1.93	.17
15000	292.74	292.20	(.54)	(.18)	446.35	447.57	1.22	.27	1,735.66	1,738.48	2.82	.16
General Service < 50kW non RPP												
1000	35.05	37.62	2.57	7.34	45.29	47.98	2.69	5.94	131.49	134.32	2.83	2.15
2000	53.45	58.47	5.01	9.38	73.93	79.18	5.25	7.10	246.05	251.60	5.55	2.26
5000	108.67	121.01	12.34	11.35	159.88	172.80	12.92	8.08	589.75	603.42	13.67	2.32
10000	200.71	225.25	24.54	12.23	303.11	328.83	25.72	8.48	1,162.57	1,189.79	27.22	2.34
15000	292.74	329.49	36.75	12.55	446.35	484.86	38.51	8.63	1,735.40	1,776.16	40.76	2.35

2

¹ Without HST and OCEB

² With HST and OCEB



1 **Table 1 – Summary of MIFRS Bill Impacts from Appendix 2-V con't**

kW/ kWh	Current Distr \$	Proposed Distr. \$	Impact		Current Delivery \$	Proposed Delivery \$	Impact		Current Total \$	Proposed Total \$	Impact	
			\$	%			\$	%			\$	%
General Service > 50 < 1,500 kW RPP												
60/ 30000	441.93	426.20	(15.73)	(3.56)	685.32	682.03	(3.29)	(.48)	3,260.15	3,259.98	(.17)	(.01)
100/ 50000	564.34	520.01	(44.33)	(7.85)	969.99	946.39	(23.60)	(2.43)	5,258.28	5,239.58	(18.70)	(.36)
500/ 250000	1,788.46	1,458.15	(330.31)	(18.47)	3,816.71	3,590.03	(226.68)	(5.94)	25,239.56	25,035.55	(204.01)	(.81)
1000/ 500000	3,318.61	2,630.82	(687.79)	(20.73)	7,353.11	6,894.59	(480.52)	(6.52)	50,216.17	49,780.51	(435.66)	(.87)
General Service > 50 < 1,500 kW non RPP												
60/ 30000	441.93	500.78	58.85	13.32	685.32	756.60	71.29	10.40	3,259.89	3,335.57	75.68	2.32
100/ 50000	564.34	644.31	79.97	14.17	969.99	1,070.69	100.70	10.38	5,258.02	5,365.74	107.72	2.05
500/ 250000	1,788.46	2,079.63	291.17	16.28	3,816.71	4,211.51	394.80	10.34	25,239.30	25,667.34	428.04	1.70
1000/ 500000	3,318.61	3,873.78	555.17	16.73	7,375.11	8,137.55	762.44	10.4	50,215.91	51,044.35	828.44	1.65
General Service > 1,500 kW non RPP												
1500/ 750000	8,493.70	9,428	934	11.00	14,883.55	16,143.71	1,260.16	8.47	79,209.70	80,570.84	1,361.14	1.72
2000/ 1000000	9,953.60	11,040.56	1,086.96	10.92	18,473.40	19,994.85	1,521.45	8.24	104,218.30	105,871.68	1,653.38	1.59
3500/ 1750000	14,333.30	15,878.24	1,544.94	10.78	29,242.95	31,548.24	2,305.29	7.88	179,244.06	181,774.17	2,530.11	1.41
4500/ 2250000	17,253.10	19,103.36	1,850.26	10.72	36,422.65	39,250.50	2,827.85	7.76	229,261.24	232,375.83	3,114.59	1.36

2
3
4
5



1 **Table 1 – Summary of MIFRS Bill Impacts from Appendix 2-V con't**

kW/ kWh	Current Distr \$	Proposed Distr. \$	Impact		Current Delivery \$	Proposed Delivery \$	Impact		Current Total \$	Proposed Total \$	Impact	
			\$	%			\$	%			\$	%
Large Use non RPP												
8000/ 4000000	37,400.92	39,285.32	1,884.40	5.04	75,416.92	78,124.28	2,707.36	3.59	410,088.09	412,841.47	2,753.38	.67
Unmetered Scattered Load RPP ³												
150	7.14	7.30	.17	2.36	8.67	8.86	.19	2.14	21.89	22.09	.20	.91
Street lighting non RPP ⁴												
0.49/ 160	3.69	4.19	.51	13.75	5.16	5.68	.53	10.25	18.91	19.47	.56	2.96
Sentinel Lights RPP ¹												
0.13/ 46.8	2.82	3.90	1.08	38.22	3.22	4.30	1.09	33.72	7.27	8.38	1.11	15.27

³ One connection
⁴ Four connections



1 Note that because Hydro Ottawa Limited (“Hydro Ottawa”) has a number of Rate Adders
2 and Riders that continue until April 30th, 2012, customers will see the above total bill
3 impacts between their current bill and May 1, 2012. In addition, they will also see an
4 impact on January 1, 2012 as shown in Table 2 below. Also note that the totals in this
5 table do not match the totals shown above and in Attachment AY (Updated) due to the
6 limitation on the commodity rate used in the Attachment, as explained above. Table 2
7 uses the RPP tiered rates with an annualized tier step of 800 kWh/month for Residential
8 customers and 750 kWh/month for General Service customers.

9
10 The only class which has a total bill increase greater than 10% is the Sentinel Class.

11 This is a result of the changes made due to Cost Allocation to move the Revenue to Cost
12 ratio from 45% to 50%. Hydro Ottawa is not proposing any mitigation for this increase as
13 the amount of the increase is only \$1.09.



1

Table 2 – Incremental MIFRS Bill Impacts, with Tiered Commodity Prices

Class	Current Monthly Bill	January 1, 2012 Monthly Bill	% Change January 1, 2012 to Current	May 1, 2012 Monthly Bill	% Change May 1 to January 1, 2012	Total % Change May 1, 2012 to Current
Residential RPP 800 kWh/month	\$103.24	\$105.05	1.8%	\$103.77	-1.2%	-0.52%
Residential non RPP 800 kWh/month	\$102.99	\$106.80	3.7%	\$105.52	-1.2%	2.46%
GS < 50 kW RPP 2000 kWh/month	\$264.95	\$266.77	0.7%	\$265.49	-0.5%	.21%
GS < 50 kW non RPP 2000 kWh/month	\$264.70	\$271.52	2.6%	\$270.24	-0.5%	2.10%
GS > 50 kW < 1500 kW RPP 500 kW	\$24,817.66	\$24,523.43	-1.2%	\$24,542.98	0.1%	-1.1%
GS > 50 kW < 1500 kW non RPP 500 kW	\$24,817.41	\$25,144.66	1.32%	\$25,164.21	0.1%	1.40%
GS > 1500 kW non RPP 3,500 kW	\$176,248	\$178,047	1.0%	\$178,191	0.1%	1.10%
Large Use non RPP 8,000 kW	\$403,233	\$405,456	0.6%	\$405,673	0.1%	0.61%
Street Lighting non RPP 0.49 kW	\$18.60	\$19.15	3.0%	\$19.14	0.0%	2.93%
Unmetered Scattered Load 150 kWh	\$21.52	\$21.79	1.2%	\$21.72	-0.3%	0.94%
Sentinel Lights 0.13 kW	\$7.15	\$8.22	15.0%	\$8.24	0.2%	15.18%

2



Appendix 2-V Bill Impacts

Customer Class:		Residential									
Consumption		800 kWh									
	Charge Unit	Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	monthly	\$ 8.54	1	\$ 8.54	\$ 9.7000	1	\$ 9.70	\$ 1.16	13.58%		
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%		
Service Charge Rate Adder(s)	monthly	\$ 0.18	1	\$ 0.18		1	\$ -	-\$ 0.18	-100.00%		
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kWh	\$ 0.0207	800	\$ 16.56	\$ 0.0235	800	\$ 18.80	\$ 2.24	13.53%		
Low Voltage Rate Adder	per kWh	\$ 0.0002	827.52	\$ 0.17	\$ 0.00006	828.64	\$ 0.05	-\$ 0.12	-69.96%		
Volumetric Rate Adder(s)	per kWh	\$ 0.0004	800	\$ 0.32		800	\$ -	\$ 0.32	-100.00%		
Volumetric Rate Rider(s)			800	\$ -		800	\$ -	\$ -			
Smart Meter Disposition Rider			800	\$ -		800	\$ -	\$ -			
LRAM & SSM Rate Rider	per kWh		800	\$ -	\$ 0.0003	800	\$ 0.24	\$ 0.24			
Deferral/Variance Account	per kWh		800	\$ -	-\$ 0.0024	800	\$ 1.92	-\$ 1.92			
Disposition Rate Rider				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$ 26.55			\$ 26.87	\$ 0.32	1.22%		
RTSR - Network	per kWh	\$ 0.0066	827.52	\$ 5.46	\$ 0.0067	828.64	\$ 5.55	\$ 0.09	1.65%		
RTSR - Line and Transformation Connection	per kWh	\$ 0.0042	827.52	\$ 3.48	\$ 0.0042	828.64	\$ 3.48	\$ 0.00	0.14%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 35.48			\$ 35.90	\$ 0.42	1.18%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	827.52	\$ 4.30	\$ 0.0052	828.64	\$ 4.31	\$ 0.01	0.14%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	827.52	\$ 1.08	\$ 0.0013	828.64	\$ 1.08	\$ 0.00	0.14%		
Special Purpose Charge			827.52	\$ -		828.64	\$ -	\$ -			
Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%		
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	800	\$ 5.55	\$ 0.0069	800	\$ 5.55	\$ -	0.00%		
Energy	per kWh	\$ 0.0680	827.52	\$ 56.27	\$ 0.0680	828.64	\$ 56.35	\$ 0.08	0.14%		
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$ 102.93			\$ 103.44	\$ 0.50	0.49%		
HST		13%		\$ 13.38	13%		\$ 13.45	\$ 0.07	0.49%		
Total Bill (including Sub-total B)				\$ 116.32			\$ 116.88	\$ 0.56	0.48%		
Ontario Clean Energy Benefit ¹				-\$ 11.63			-\$ 11.69	-\$ 0.06	0.52%		
Total Bill (including OCEB)				\$ 104.69			\$ 105.19	\$ 0.50	0.48%		
Loss Factor (%)				3.44%			3.58%				

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		Residential non RPP									
Consumption		500 kWh									
	Charge Unit	Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	monthly	\$ 8.54	1	\$ 8.54	\$ 9.7000	1	\$ 9.70	\$ 1.16	13.58%		
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%		
Service Charge Rate Adder(s)	monthly	\$ 0.18	1	\$ 0.18		1	\$ -	-\$ 0.18	-100.00%		
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kWh	\$ 0.0207	500	\$ 10.35	\$ 0.0235	500	\$ 11.75	\$ 1.40	13.53%		
Low Voltage Rate Adder	per kWh	\$ 0.0002	517.2	\$ 0.10	\$ 0.00006	517.9	\$ 0.03	-\$ 0.07	-69.96%		
Volumetric Rate Adder(s)	per kWh	\$ 0.0004	500	\$ 0.20		500	\$ -	\$ 0.20	-100.00%		
Volumetric Rate Rider(s)			500	\$ -		500	\$ -	\$ -			
Smart Meter Disposition Rider			500	\$ -		500	\$ -	\$ -			
LRAM & SSM Rate Rider	per kWh		500	\$ -	\$ 0.0003	500	\$ 0.15	\$ 0.15			
Deferral/Variance Account	per kWh		500	\$ -	-\$ 0.0024	500	\$ 1.20	-\$ 1.20			
Disposition Rate Rider											
GA Variance Account	per kWh		500	\$ -	\$ 0.0024	517.9	\$ 1.24	\$ 1.24			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$ 20.39			\$ 21.67	\$ 1.28	6.28%		
RTSR - Network	per kWh	\$ 0.0066	517.2	\$ 3.41	\$ 0.0067	517.9	\$ 3.47	\$ 0.06	1.65%		
RTSR - Line and Transformation Connection	per kWh	\$ 0.0042	517.2	\$ 2.17	\$ 0.0042	517.9	\$ 2.18	\$ 0.00	0.14%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 25.98			\$ 27.32	\$ 1.34	5.16%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	517.2	\$ 2.69	\$ 0.0052	517.9	\$ 2.69	\$ 0.00	0.14%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	517.2	\$ 0.67	\$ 0.0013	517.9	\$ 0.67	\$ 0.00	0.14%		
Special Purpose Charge			517.2	\$ -		517.9	\$ -	\$ -			
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -			
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	500	\$ 3.47	\$ 0.0069	500	\$ 3.47	\$ -	0.00%		
Energy	per kWh	\$ 0.0680	517.2	\$ 35.17	\$ 0.0680	517.9	\$ 35.22	\$ 0.05	0.14%		
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$ 67.98			\$ 69.37	\$ 1.39	2.05%		
HST		13%		\$ 8.84	13%		\$ 9.02	\$ 0.18	2.05%		
Total Bill (including Sub-total B)				\$ 76.82			\$ 78.39	\$ 1.57	2.04%		
Ontario Clean Energy Benefit ¹				-\$ 7.68			-\$ 7.84	-\$ 0.16	2.08%		
Total Bill (including OCEB)				\$ 69.14			\$ 70.55	\$ 1.41	2.04%		
Loss Factor (%)				3.44%			3.58%				

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class: **General Service < 50 kW**

Consumption **2000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$ 14.76	1	\$ 14.76	\$ 16.7700	1	\$ 16.77	\$ 2.01	13.62%
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	\$ 0.46	1	\$ 0.46		1	\$ -	-\$ 0.46	-100.00%
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0185	2000	\$ 37.00	\$ 0.0210	2000	\$ 42.00	\$ 5.00	13.51%
Low Voltage Rate Adder	per kWh	\$ 0.0002	2068.8	\$ 0.41	\$ 0.00006	2071.6	\$ 0.12	-\$ 0.29	-69.96%
Volumetric Rate Adder(s)	per kWh	-\$ 0.0003	2000	-\$ 0.60		2000	\$ -	\$ 0.60	-100.00%
Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -	
Smart Meter Disposition Rider			2000	\$ -		2000	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh		2000	\$ -		2000	\$ -	\$ -	
Deferral/Variance Account	per kWh		2000	\$ -	-\$ 0.0027	2000	-\$ 5.40	-\$ 5.40	
Disposition Rate Rider									
			2000	\$ -		2071.6	\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 53.45			\$ 53.49	\$ 0.04	0.08%
RTSR - Network	per kWh	\$ 0.0060	2068.8	\$ 12.41	\$ 0.0061	2071.6	\$ 12.64	\$ 0.22	1.80%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0039	2068.8	\$ 8.07	\$ 0.0039	2071.6	\$ 8.08	\$ 0.01	0.14%
Sub-Total B - Delivery (including Sub-Total A)				\$ 73.93			\$ 74.21	\$ 0.28	0.37%
Wholesale Market Service Charge (WMSVC)	per kWh	\$ 0.0052	2068.8	\$ 10.76	\$ 0.0052	2071.6	\$ 10.77	\$ 0.01	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2068.8	\$ 2.69	\$ 0.0013	2071.6	\$ 2.69	\$ 0.00	0.14%
Special Purpose Charge			2068.8	\$ -		2071.6	\$ -	\$ -	
Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	2000	\$ 13.88	\$ 0.0069	2000	\$ 13.88	\$ -	0.00%
Energy	per kWh	\$ 0.0680	2068.8	\$ 140.68	\$ 0.0680	2071.6	\$ 140.87	\$ 0.19	0.14%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 242.19			\$ 242.67	\$ 0.48	0.20%
HST		13%		\$ 31.48	13%		\$ 31.55	\$ 0.06	0.20%
Total Bill (including Sub-total B)				\$ 273.68			\$ 274.22	\$ 0.54	0.20%
Ontario Clean Energy Benefit ¹				-\$ 27.37			-\$ 27.42	-\$ 0.05	0.18%
Total Bill (including OCEB)				\$ 246.31			\$ 246.80	\$ 0.49	0.20%
Loss Factor (%)				3.44%			3.58%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class: **General Service < 50 kW non RPP**

Consumption **2000** kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$ 14.76	1	\$ 14.76	\$ 16.7700	1	\$ 16.77	\$ 2.01	13.62%
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	\$ 0.46	1	\$ 0.46		1	\$ -	-\$ 0.46	-100.00%
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0185	2000	\$ 37.00	\$ 0.0210	2000	\$ 42.00	\$ 5.00	13.51%
Low Voltage Rate Adder	per kWh	\$ 0.0002	2068.8	\$ 0.41	\$ 0.00006	2071.6	\$ 0.12	-\$ 0.29	-69.96%
Volumetric Rate Adder(s)	per kWh	-\$ 0.0003	2000	-\$ 0.60		2000	\$ -	\$ 0.60	-100.00%
Volumetric Rate Rider(s)			2000	\$ -		2000	\$ -	\$ -	
Smart Meter Disposition Rider			2000	\$ -		2000	\$ -	\$ -	
LRAM & SSM Rate Rider	per kWh		2000	\$ -		2000	\$ -	\$ -	
Deferral/Variance Account	per kWh		2000	\$ -	-\$ 0.0027	2000	-\$ 5.40	-\$ 5.40	
Disposition Rate Rider									
GA Variance Account	per kWh		2000	\$ -	\$ 0.0024	2071.6	\$ 4.97	\$ 4.97	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 53.45			\$ 58.47	\$ 5.01	9.38%
RTSR - Network	per kWh	\$ 0.0060	2068.8	\$ 12.41	\$ 0.0061	2071.6	\$ 12.64	\$ 0.22	1.80%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0039	2068.8	\$ 8.07	\$ 0.0039	2071.6	\$ 8.08	\$ 0.01	0.14%
Sub-Total B - Delivery (including Sub-Total A)				\$ 73.93			\$ 79.18	\$ 5.25	7.10%
Wholesale Market Service Charge (WMSVC)	per kWh	\$ 0.0052	2068.8	\$ 10.76	\$ 0.0052	2071.6	\$ 10.77	\$ 0.01	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	2068.8	\$ 2.69	\$ 0.0013	2071.6	\$ 2.69	\$ 0.00	0.14%
Special Purpose Charge			2068.8	\$ -		2071.6	\$ -	\$ -	
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	2000	\$ 13.88	\$ 0.0069	2000	\$ 13.88	\$ -	0.00%
Energy	per kWh	\$ 0.0680	2068.8	\$ 140.68	\$ 0.0680	2071.6	\$ 140.87	\$ 0.19	0.14%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 241.94			\$ 247.40	\$ 5.46	2.26%
HST		13%		\$ 31.45	13%		\$ 32.16	\$ 0.71	2.26%
Total Bill (including Sub-total B)				\$ 273.39			\$ 279.56	\$ 6.17	2.26%
Ontario Clean Energy Benefit ¹				-\$ 27.34			-\$ 27.96	-\$ 0.62	2.27%
Total Bill (including OCEB)				\$ 246.05			\$ 251.60	\$ 5.55	2.26%
Loss Factor (%)				3.44%			3.58%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		General Service > 50 < 1500 kW							
Consumption		500 kW		250000		kWh			
	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$ 251.21	1	\$ 251.21	\$ 285.4800	1	\$ 285.48	\$ 34.27	13.64%
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	\$ 5.68	1	\$ 5.68		1	\$ -	-\$ 5.68	-100.00%
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 3.0380	500	\$ 1,519.00	\$ 3.4524	500	\$ 1,726.20	\$ 207.20	13.64%
Low Voltage Rate Adder	per kW	\$ 0.0756	500	\$ 37.80	\$ 0.0235	517.9	\$ 12.17	-\$ 25.63	-67.80%
Volumetric Rate Adder(s)	per kW	-\$ 0.0533	500	-\$ 26.65		500	\$ -	\$ 26.65	-100.00%
Volumetric Rate Rider(s)			500	\$ -		500	\$ -	\$ -	
Smart Meter Disposition Rider			500	\$ -		500	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW		500	\$ -	\$ 0.0195	500	\$ 9.75	\$ 9.75	
Deferral/Variance Account	per kW		500	\$ -	-\$ 1.1509	500	-\$ 575.45	-\$ 575.45	
Disposition Rate Rider				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 1,788.46			\$ 1,458.15	-\$ 330.31	-18.47%
RTSR - Network	per kW	\$ 2.4768	500	\$ 1,238.40	\$ 2.5243	517.9	\$ 1,307.33	\$ 68.93	5.57%
RTSR - Line and Transformation Connection	per kW	\$ 1.5797	500	\$ 789.85	\$ 1.5921	517.9	\$ 824.55	\$ 34.70	4.39%
Sub-Total B - Delivery (including Sub-Total A)				\$ 3,816.71			\$ 3,590.03	-\$ 226.68	-5.94%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	258600	\$ 1,344.72	\$ 0.0052	258950	\$ 1,346.54	\$ 1.82	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	258600	\$ 336.18	\$ 0.0013	258950	\$ 336.64	\$ 0.45	0.14%
Special Purpose Charge			258600	\$ -		258950	\$ -	\$ -	
Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	250000	\$ 1,735.00	\$ 0.0069	250000	\$ 1,735.00	\$ -	0.00%
Energy	per kWh	\$ 0.0680	258600	\$17,584.80	\$ 0.0680	258950	\$17,608.60	\$ 23.80	0.14%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$24,817.66			\$ 24,617.06	-\$ 200.60	-0.81%
HST		13%		\$ 3,226.30	13%		\$ 3,200.22	-\$ 26.08	-0.81%
Total Bill (including Sub-total B)				\$28,043.96			\$ 27,817.28	-\$ 226.68	-0.81%
Ontario Clean Energy Benefit ¹				-\$ 2,804.40			-\$ 2,781.73	\$ 22.67	-0.81%
Total Bill (including OCEB)				\$25,239.56			\$ 25,035.55	-\$ 204.01	-0.81%
Loss Factor (%)		3.44%			3.58%				

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:

General Service > 50 < 1500 kW non RPP

Consumption **500** kW

250000 kWh

	Charge Unit	Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$ 251.21	1	\$ 251.21	\$ 285.4800	1	\$ 285.48	\$ 34.27	13.64%
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	\$ 5.68	1	\$ 5.68		1	\$ -	-\$ 5.68	-100.00%
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 3.0380	500	\$ 1,519.00	\$ 3.4524	500	\$ 1,726.20	\$ 207.20	13.64%
Low Voltage Rate Adder	per kW	\$ 0.0756	500	\$ 37.80	\$ 0.0235	517.9	\$ 12.17	-\$ 25.63	-67.80%
Volumetric Rate Adder(s)	per kW	-\$ 0.0533	500	-\$ 26.65		500	\$ -	\$ 26.65	-100.00%
Volumetric Rate Rider(s)			500	\$ -		500	\$ -	\$ -	
Smart Meter Disposition Rider			500	\$ -		500	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW		500	\$ -	\$ 0.0195	500	\$ 9.75	\$ 9.75	
Deferral/Variance Account	per kW		500	\$ -	\$ 1.1509	500	-\$ 575.45	-\$ 575.45	
Disposition Rate Rider				\$ -			\$ -	\$ -	
GA Variance Account	per kWh			\$ -	\$ 0.0024	258950	\$ 621.48	\$ 621.48	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 1,788.46			\$ 2,079.63	\$ 291.17	16.28%
RTSR - Network	per kW	\$ 2.4768	500	\$ 1,238.40	\$ 2.5243	517.9	\$ 1,307.33	\$ 68.93	5.57%
RTSR - Line and Transformation Connection	per kW	\$ 1.5797	500	\$ 789.85	\$ 1.5921	517.9	\$ 824.55	\$ 34.70	4.39%
Sub-Total B - Delivery (including Sub-Total A)				\$ 3,816.71			\$ 4,211.51	\$ 394.80	10.34%
Wholesale Market Service Charge (WMSVC)	per kWh	\$ 0.0052	258600	\$ 1,344.72	\$ 0.0052	258950	\$ 1,346.54	\$ 1.82	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	258600	\$ 336.18	\$ 0.0013	258950	\$ 336.64	\$ 0.45	0.14%
Special Purpose Charge			258600	\$ -		258950	\$ -	\$ -	
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	250000	\$ 1,735.00	\$ 0.0069	250000	\$ 1,735.00	\$ -	0.00%
Energy	per kWh	\$ 0.0680	258600	\$ 17,584.80	\$ 0.0680	258950	\$ 17,608.60	\$ 23.80	0.14%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 24,817.41			\$ 25,238.29	\$ 420.88	1.70%
HST		13%		\$ 3,226.26	13%		\$ 3,280.98	\$ 54.71	1.70%
Total Bill (including Sub-total B)				\$ 28,043.67			\$ 28,519.27	\$ 475.60	1.70%
Ontario Clean Energy Benefit ¹				-\$ 2,804.37			-\$ 2,851.93	-\$ 47.56	1.70%
Total Bill (including OCEB)				\$ 25,239.30			\$ 25,667.34	\$ 428.04	1.70%
Loss Factor (%)				3.44%			3.58%		

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		General Service > 1,500 kW							
Consumption		3500 kW		1750000 kWh					
Charge Unit		Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	monthly	\$ 4,039.33	1	\$ 4,039.33	\$ 4,590.3200	1	\$ 4,590.32	\$ 550.99	13.64%
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%
Service Charge Rate Adder(s)	monthly	\$ 73.25	1	\$ 73.25		1	\$ -	-\$ 73.25	-100.00%
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 2.9014	3500	\$ 10,154.90	\$ 3.2972	3500	\$ 11,540.20	\$ 1,385.30	13.64%
Low Voltage Rate Adder	per kW	\$ 0.0808	3500	\$ 282.80	\$ 0.02516	3625.3	\$ 91.21	-\$ 191.59	-67.75%
Volumetric Rate Adder(s)	per kW	-\$ 0.0624	3500	-\$ 218.40		3500	\$ -	\$ 218.40	-100.00%
Volumetric Rate Rider(s)			3500	\$ -		3500	\$ -	\$ -	
Smart Meter Disposition Rider			3500	\$ -		3500	\$ -	\$ -	
LRAM & SSM Rate Rider	per kW		3500	\$ -	\$ 0.0195	3500	\$ 68.25	\$ 68.25	
Deferral/Variance Account	per kW		3500	\$ -	-\$ 1.3606	3500	-\$ 4,762.10	-\$ 4,762.10	
Disposition Rate Rider									
GA Variance Account	per kWh		1810200	\$ -	\$ 0.0024	1812650	\$ 4,350.36	\$ 4,350.36	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Sub-Total A - Distribution				\$ 14,333.30			\$ 15,878.24	\$ 1,544.94	10.78%
RTSR - Network	per kW	\$ 2.5718	3500	\$ 9,001.30	\$ 2.6211	3625.3	\$ 9,502.27	\$ 500.97	5.57%
RTSR - Line and Transformation Connection	per kW	\$ 1.6881	3500	\$ 5,908.35	\$ 1.7013	3625.3	\$ 6,167.72	\$ 259.37	4.39%
Sub-Total B - Delivery (including Sub-Total A)				\$ 29,242.95			\$ 31,548.24	\$ 2,305.29	7.88%
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	1810200	\$ 9,413.04	\$ 0.0052	1812650	\$ 9,425.78	\$ 12.74	0.14%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	1810200	\$ 2,353.26	\$ 0.0013	1812650	\$ 2,356.45	\$ 3.18	0.14%
Special Purpose Charge			1810200	\$ -		1812650	\$ -	\$ -	
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -	
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	1750000	\$ 12,145.00	\$ 0.0069	1750000	\$ 12,145.00	\$ -	0.00%
Energy	per kWh	\$ 0.0680	1810200	\$ 123,093.60	\$ 0.0680	1812650	\$ 123,260.20	\$ 166.60	0.14%
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
Total Bill (before Taxes)				\$ 176,247.85			\$ 178,735.66	\$ 2,487.81	1.41%
HST		13%		\$ 22,912.22	13%		\$ 23,235.64	\$ 323.42	1.41%
Total Bill (including Sub-total B)				\$ 199,160.07			\$ 201,971.30	\$ 2,811.23	1.41%
Ontario Clean Energy Benefit ¹				-\$ 19,916.01			-\$ 20,197.13	-\$ 281.12	1.41%
Total Bill (including OCEB)				\$ 179,244.06			\$ 181,774.17	\$ 2,530.11	1.41%
Loss Factor (%)		3.44%			3.58%				

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		Large Use									
Consumption		8000 kW		4000000		kWh					
Charge Unit		Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	monthly	\$ 14,669.82	1	\$ 14,669.82	\$ 16,670.8800	1	\$ 16,670.88	\$ 2,001.06	13.64%		
Smart Meter Rate Adder	monthly	\$ 1.42	1	\$ 1.42		1	\$ -	-\$ 1.42	-100.00%		
Service Charge Rate Adder(s)	monthly	\$ 212.88	1	\$ 212.88		1	\$ -	-\$ 212.88	-100.00%		
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kW	\$ 2.7775	8000	\$ 22,220.00	\$ 3.1564	8000	\$ 25,251.20	\$ 3,031.20	13.64%		
Low Voltage Rate Adder	per kW	\$ 0.0910	8000	\$ 728.00	\$ 0.02833	8055.2	\$ 228.20	-\$ 499.80	-68.65%		
Volumetric Rate Adder(s)	per kW	-\$ 0.0539	8000	-\$ 431.20		8000	\$ -	\$ 431.20	-100.00%		
Volumetric Rate Rider(s)			8000	\$ -		8000	\$ -	\$ -			
Smart Meter Disposition Rider			8000	\$ -		8000	\$ -	\$ -			
LRAM & SSM Rate Rider	per kW		8000	\$ -	\$ 0.0195	8000	\$ 156.00	\$ 156.00			
Deferral/Variance Account	per kW		8000	\$ -	-\$ 1.5859	8000	-\$ 12,687.20	-\$ 12,687.20			
Disposition Rate Rider				\$ -			\$ -	\$ -			
GA Variance Account	per kWh		4027600	\$ -	\$ 0.0024	4027600	\$ 9,666.24	\$ 9,666.24			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$ 37,400.92			\$ 39,285.32	\$ 1,884.40	5.04%		
RTSR - Network	per kW	\$ 2.8509	8000	\$ 22,807.20	\$ 2.9056	8055.2	\$ 23,405.19	\$ 597.99	2.62%		
RTSR - Line and Transformation Connection	per kW	\$ 1.9011	8000	\$ 15,208.80	\$ 1.9160	8055.2	\$ 15,433.76	\$ 224.96	1.48%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 75,416.92			\$ 78,124.28	\$ 2,707.36	3.59%		
Wholesale Market Service Charge (WMS)	per kWh	\$ 0.0052	4027600	\$ 20,943.52	\$ 0.0052	4027600	\$ 20,943.52	\$ -	0.00%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	4027600	\$ 5,235.88	\$ 0.0013	4027600	\$ 5,235.88	\$ -	0.00%		
Special Purpose Charge			4027600	\$ -		4027600	\$ -	\$ -			
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -			
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	4000000	\$ 27,760.00	\$ 0.0069	4000000	\$ 27,760.00	\$ -	0.00%		
Energy	per kWh	\$ 0.0680	4027600	\$ 273,876.80	\$ 0.0680	4027600	\$ 273,876.80	\$ -	0.00%		
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$ 403,233.12			\$ 405,940.48	\$ 2,707.36	0.67%		
HST		13%		\$ 52,420.31	13%		\$ 52,772.26	\$ 351.96	0.67%		
Total Bill (including Sub-total B)				\$ 455,653.43			\$ 458,712.74	\$ 3,059.31	0.67%		
Ontario Clean Energy Benefit ¹				-\$ 45,565.34			-\$ 45,871.27	-\$ 305.93	0.67%		
Total Bill (including OCEB)				\$ 410,088.09			\$ 412,841.47	\$ 2,753.38	0.67%		
Loss Factor (%)		0.69%			0.69%						

¹ Applicable to eligible customers only. Refer to the Ontario Clean Energy Benefit Act, 2010.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000
GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000
GS>50kW (kW) - 60, 100, 500, 1000
Large User - range appropriate for utility
Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		Unmetered Scattered Load									
Consumption		150 kWh									
	Charge Unit	Current Board-Approved			Proposed			Impact			
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change		
Monthly Service Charge	monthly	\$ 4.04	1	\$ 4.04	\$ 4.4300	1	\$ 4.43	\$ 0.39	9.65%		
Smart Meter Rate Adder	monthly	\$ -	1	\$ -		1	\$ -	\$ -			
Service Charge Rate Adder(s)	monthly	\$ 0.11	1	\$ 0.11		1	\$ -	-\$ 0.11	-100.00%		
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kWh	\$ 0.0200	150	\$ 3.00	\$ 0.0219	150	\$ 3.29	\$ 0.29	9.50%		
Low Voltage Rate Adder	per kWh	\$ 0.0002	155.16	\$ 0.03	\$ 0.0001	155.37	\$ 0.01	-\$ 0.02	-69.96%		
Volumetric Rate Adder(s)	per kWh	\$ 0.0003	150	\$ 0.05		150	\$ -	\$ 0.05	-100.00%		
Volumetric Rate Rider(s)			150	\$ -		150	\$ -	\$ -			
Smart Meter Disposition Rider			150	\$ -		150	\$ -	\$ -			
LRAM & SSM Rate Rider	per kWh		150	\$ -		150	\$ -	\$ -			
Deferral/Variance Account	per kWh		150	\$ -	-\$ 0.0028	150	\$ 0.42	-\$ 0.42			
Disposition Rate Rider				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$ 7.14			\$ 7.30	\$ 0.17	2.36%		
RTSR - Network	per kWh	\$ 0.0060	155.16	\$ 0.93	\$ 0.0061	155.37	\$ 0.95	\$ 0.02	1.80%		
RTSR - Line and Transformation Connection	per kWh	\$ 0.0039	155.16	\$ 0.61	\$ 0.0039	155.37	\$ 0.61	\$ 0.00	0.14%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 8.67			\$ 8.86	\$ 0.19	2.14%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	155.16	\$ 0.81	\$ 0.0052	155.37	\$ 0.81	\$ 0.00	0.14%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	155.16	\$ 0.20	\$ 0.0013	155.37	\$ 0.20	\$ 0.00	0.14%		
Special Purpose Charge			155.16	\$ -		155.37	\$ -	\$ -			
Standard Supply Service Charge	monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%		
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	150	\$ 1.04	\$ 0.0069	150	\$ 1.04	\$ -	0.00%		
Energy	per kWh	\$ 0.0680	155.16	\$ 10.55	\$ 0.0680	155.37	\$ 10.57	\$ 0.01	0.14%		
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$ 21.52			\$ 21.72	\$ 0.20	0.94%		
HST		13%		\$ 2.80	13%		\$ 2.82	\$ 0.03	0.94%		
Total Bill (including Sub-total B)				\$ 24.32			\$ 24.55	\$ 0.23	0.95%		
Ontario Clean Energy Benefit ¹				-\$ 2.43			-\$ 2.46	-\$ 0.03	1.23%		
Total Bill (including OCEB)				\$ 21.89			\$ 22.09	\$ 0.20	0.91%		
Loss Factor (%)				3.44%			3.58%				

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		Sentinel									
Consumption		0.13 kW		46.8 kWh		kWh					
Charge Unit	Current Board-Approved			Proposed			Impact				
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change			
Monthly Service Charge	monthly	\$ 1.89	1	\$ 1.89	\$ 2.6900	1	\$ 2.69	\$ 0.80	42.33%		
Smart Meter Rate Adder	monthly	\$ -	1	\$ -		1	\$ -	\$ -			
Service Charge Rate Adder(s)	monthly	\$ 0.01	1	\$ 0.01		1	\$ -	-\$ 0.01	-100.00%		
Service Charge Rate Rider(s)			1	\$ -		1	\$ -	\$ -			
Distribution Volumetric Rate	per kW	\$ 7.2434	0.13	\$ 0.94	\$ 10.3030	0.13	\$ 1.34	\$ 0.40	42.24%		
Low Voltage Rate Adder	per kW	\$ 0.0574	0.13	\$ 0.01	\$ 0.01785	0.13	\$ 0.00	-\$ 0.01	-68.90%		
Volumetric Rate Adder(s)	per kW	-\$ 0.1900	0.13	-\$ 0.02		0.13	\$ -	\$ 0.02	-100.00%		
Volumetric Rate Rider(s)			0.13	\$ -		0.13	\$ -	\$ -			
Smart Meter Disposition Rider			0.13	\$ -		0.13	\$ -	\$ -			
LRAM & SSM Rate Rider	per kW		0.13	\$ -		0.13	\$ -	\$ -			
Deferral/Variance Account	per kW		0.13	\$ -	-\$ 0.9828	0.13	-\$ 0.13	-\$ 0.13			
Disposition Rate Rider				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$ 2.82			\$ 3.90	\$ 1.08	38.22%		
RTSR - Network	per kW	\$ 1.8377	0.13	\$ 0.24	\$ 1.8730	0.13	\$ 0.24	\$ 0.00	1.92%		
RTSR - Line and Transformation Connection	per kW	\$ 1.1980	0.13	\$ 0.16	\$ 1.2074	0.13	\$ 0.16	\$ 0.00	0.78%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 3.22			\$ 4.30	\$ 1.09	33.72%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	48.4099	\$ 0.25	\$ 0.0052	48.4754	\$ 0.25	\$ 0.00	0.14%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	48.4099	\$ 0.06	\$ 0.0013	48.4754	\$ 0.06	\$ 0.00	0.14%		
Special Purpose Charge			48.4099	\$ -		48.4754	\$ -	\$ -			
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -			
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	46.8	\$ 0.32	\$ 0.0069	46.8	\$ 0.32	\$ -	0.00%		
Energy	per kWh	\$ 0.0680	48.4099	\$ 3.29	\$ 0.0680	48.4754	\$ 3.30	\$ 0.00	0.14%		
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$ 7.15			\$ 8.24	\$ 1.09	15.25%		
HST		13%		\$ 0.93	13%		\$ 1.07	\$ 0.14	15.25%		
Total Bill (including Sub-total B)				\$ 8.08			\$ 9.31	\$ 1.23	15.22%		
Ontario Clean Energy Benefit ¹				-\$ 0.81			-\$ 0.93	-\$ 0.12	14.81%		
Total Bill (including OCEB)				\$ 7.27			\$ 8.38	\$ 1.11	15.27%		
Loss Factor (%)		3.44%			3.58%						

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



Appendix 2-V Bill Impacts

Customer Class:		Streetlighting									
Consumption		0.49 kW		160 kWh							
Charge Unit	Current Board-Approved			Proposed			Impact				
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change			
Monthly Service Charge	monthly	\$ 0.49	4	\$ 1.96	\$ 0.5700	4	\$ 2.28	\$ 0.32	16.33%		
Smart Meter Rate Adder	monthly	\$ -	4	\$ -		4	\$ -	\$ -			
Service Charge Rate Adder(s)	monthly	\$ 0.01	4	\$ 0.04		4	\$ -	-\$ 0.04	-100.00%		
Service Charge Rate Rider(s)			4	\$ -		4	\$ -	\$ -			
Distribution Volumetric Rate	per kW	\$ 3.4563	0.49	\$ 1.69	\$ 4.0146	0.49	\$ 1.97	\$ 0.27	16.15%		
Low Voltage Rate Adder	per kW	\$ 0.0561	0.49	\$ 0.03	\$ 0.01749	0.49	\$ 0.01	-\$ 0.02	-68.82%		
Volumetric Rate Adder(s)	per kW	-\$ 0.0735	0.49	-\$ 0.04		0.49	\$ -	\$ 0.04	-100.00%		
Volumetric Rate Rider(s)			0.49	\$ -		0.49	\$ -	\$ -			
Smart Meter Disposition Rider			0.49	\$ -		0.49	\$ -	\$ -			
LRAM & SSM Rate Rider	per kW		0.49	\$ -		0.49	\$ -	\$ -			
Deferral/Variance Account	per kW		0.49	\$ -	-\$ 0.9425	0.49	-\$ 0.46	-\$ 0.46			
Disposition Rate Rider				\$ -			\$ -	\$ -			
GA Variance Account	per kWh			\$ -	\$ 0.0024	165.728	\$ 0.40	\$ 0.40			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Sub-Total A - Distribution				\$ 3.69			\$ 4.19	\$ 0.51	13.75%		
RTSR - Network	per kW	\$ 1.8284	0.49	\$ 0.90	\$ 1.8635	0.49	\$ 0.91	\$ 0.02	1.92%		
RTSR - Line and Transformation Connection	per kW	\$ 1.1735	0.49	\$ 0.58	\$ 1.1827	0.49	\$ 0.58	\$ 0.00	0.78%		
Sub-Total B - Delivery (including Sub-Total A)				\$ 5.16			\$ 5.68	\$ 0.53	10.25%		
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0052	165.504	\$ 0.86	\$ 0.0052	165.728	\$ 0.86	\$ 0.00	0.14%		
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	165.504	\$ 0.22	\$ 0.0013	165.728	\$ 0.22	\$ 0.00	0.14%		
Special Purpose Charge			165.504	\$ -		165.728	\$ -	\$ -			
Standard Supply Service Charge	monthly	\$ 0.2500	0	\$ -	\$ 0.2500	0	\$ -	\$ -			
Debt Retirement Charge (DRC)	per kWh	\$ 0.0069	160	\$ 1.11	\$ 0.0069	160	\$ 1.11	\$ -	0.00%		
Energy	per kWh	\$ 0.0680	165.504	\$ 11.25	\$ 0.0680	165.728	\$ 11.27	\$ 0.02	0.14%		
				\$ -			\$ -	\$ -			
				\$ -			\$ -	\$ -			
Total Bill (before Taxes)				\$ 18.60			\$ 19.14	\$ 0.54	2.93%		
HST		13%		\$ 2.42	13%		\$ 2.49	\$ 0.07	2.93%		
Total Bill (including Sub-total B)				\$ 21.01			\$ 21.63	\$ 0.62	2.95%		
Ontario Clean Energy Benefit ¹				-\$ 2.10			-\$ 2.16	-\$ 0.06	2.86%		
Total Bill (including OCEB)				\$ 18.91			\$ 19.47	\$ 0.56	2.96%		
Loss Factor (%)		3.44%			3.58%						

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing should cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



PROPOSED NEW MIFRS DEFERRAL AND VARIANCE ACCOUNTS

1.0 APPROVAL FOR NEW DEFERRAL AND VARIANCE ACCOUNTS

Hydro Ottawa Limited ("Hydro Ottawa") is seeking the Ontario Energy Board's (the "Board") approval for three new deferral accounts as part of the Modified International Reporting Standards ("MIFRS") portion of the rate application.

1.1 Deferral Account in Relation to PP&E Components of Rate Base

Hydro Ottawa is requesting approval for a deferral account to capture the difference in the closing Net Book Value ("NBV") of Property, Plant and Equipment ("PP&E") between Canadian Generally Accepted Accounting Principles ("CGAAP") and MIFRS as at December 31, 2011. Hydro Ottawa is adopting International Financial Reporting Standards ("IFRS") on January 1, 2012 but in order to present comparative financial information, it must effectively adopt IFRS at the beginning of the prior year and this is commonly referred to as the transition date or opening balance sheet date. Since the MIFRS PP&E is used as the rate base going forward, it is important for the continuity of rate base that the 2011 CGAAP versus MIFRS differences be recovered or refunded. Hydro Ottawa calculated this difference as illustrated in Appendix A in the Board's *Staff Discussion Paper – Transition to IFRS – Implementation in an IRM Environment (EB-2008-0408)* dated March 31, 2011 referred to as the Staff Discussion Paper throughout this Exhibit. The difference between CGAAP ending NBV and MIFRS ending NBV as at December 31, 2011 is \$123k as shown in Attachment AZ. Hydro Ottawa is proposing that the balance be cleared on the basis of the forecast value over a four year period, consistent with the illustrative example in the above noted Staff Discussion Paper.

1.2 Deferral Account in Relation to Pensions

Hydro Ottawa is requesting approval for a deferral account to capture the opening balance sheet adjustment required to pensions as a result of converting to IFRS. As



1 discussed in Exhibit J1-1-1, on January 1, 2011, a liability of approximately \$2.8M is
2 required to be set up to recognize all the cumulative actuarial losses at the date of
3 transition to IFRS. This adjustment will flow through opening retained earnings. Under
4 CGAAP, this amount would have been recovered through rates through OM&A as a
5 portion of this amount was recognized as an expense each year. In the Staff Discussion
6 Paper, the Board staff submitted “that a generic account to capture Pension and Other
7 Post Employment Benefits (“P&OPEB”) differences driven by the transition to IFRS is not
8 required”. The Board staff also stated that “utilities who expect to experience a large
9 cost impact upon transition to IFRS for non-PP&E related items may apply to the Board
10 on an individual basis for appropriate relief”. As this is a significant amount for Hydro
11 Ottawa, individual relief is being sought through this request.

12 13 **1.3 Deferral Account in Relation to Asset Disposals**

14
15 Hydro Ottawa is also requesting approval for a deferral account to capture gains or loss
16 on disposals of pooled assets which is now required under IFRS. As discussed in
17 Exhibit J1-1-1, Hydro Ottawa currently does not have the data to provide an accurate
18 estimation of these gains or losses. Under MIFRS, these gains or losses on pooled
19 assets would be identified separately and reclassified to depreciation expense. When
20 gains or losses arise on pooled assets, amounts would be recorded in this deferral
21 account. In the Staff Discussion Paper, Board staff indicate that “the account was
22 suggested as a generic account on the basis that utilities have no experience in
23 forecasting the extent of such losses and, as such, rebasing in the short term would be
24 inaccurate. Staff submits that such a variance account would likely be a temporary
25 measure that reduces the risk to utilities and ratepayers until the forecasting of the gains
26 or losses improves with experience. However, staff recommends that no such generic
27 account be considered at this time, as the Board has no information as to whether most
28 utilities will encounter material difficulties in forecasting these amounts”. Hydro Ottawa
29 does have material difficulty in forecasting this amount and is therefore seeking an
30 individual deferral account.



Attachment AZ

Deferral Account in Relation to PP&E Components of Rate Base

	2011 \$000	2012 \$000	2013 \$000	2014 \$000	2015 \$000
PP&E Values Under CGAAP					
Opening NBV	518,758				
Additions	74,507				
Depreciation	(46,828)				
Disposals	1,076				
Closing NBV	547,513				
PP&E Values Under MIFRS					
Opening NBV	518,758				
Additions	68,305				
Depreciation	(39,650)				
Disposals	(23)				
Closing NBV	547,390				
Difference in Closing NBV	(123)				
Deferral Account					
Opening balance	0	(123)	(92)	(62)	(31)
Amount added in the year	(123)	0	0	0	0
Amount of amortization, included in depreciation expense ¹	0	31	31	31	31
Closing balance in deferral account ²	(123)	(92)	(62)	(31)	0
Effect on Revenue Requirement of Including Deferral Account Amortization on Rebasing					
Amortization of deferred balance as above		31			
Return on rate base associated with deferred balance at WACC (6.95%)		9			
Amount included in Revenue Requirement on rebasing ²		39			

¹ Beginning in 2012, amortization of the difference included in the deferral account over a 4 year period and return on the unamortized balance

² Totals may not match due to rounding