

September 30, 2011

#### BY RESS/COURIER

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

Dear Ms. Walli,

RE: Whitby Hydro Electric Corporation
2012 IRM3 Electricity Distribution Rate Application (EB- 2011-0206)

Please find attached Whitby Hydro Electric Corporation's ("Whitby Hydro") 2012 IRM3 Electricity Distribution Rate Application. The application includes the following:

- 1) An electronic filing through the Board's web portal (RESS) which is comprised of:
  - Complete copy of the application in PDF form
  - Excel version of the 2012 IRM3 Rate Generator model
  - Excel version of the 2012 RTSR Adjustment Workform
  - Excel version of the 2012 IRM3 Revenue Cost Ratio Adjustment Workform
  - Excel version of the 2012 IRM3 Shared Tax Savings Workform
  - Excel versions of the updated PILs models for the years 2001 to 2005
- 2) Two (2) paper copies of the complete application (via courier)

This application is respectfully submitted in accordance with the prescribed filing guidelines as outlined by the Board.

Please contact me if you have any questions.

Regards,

Original Signed by

Ramona Abi-Rashed

Treasurer

Attach.

100 Taunton Rd. E., PO Box 59 Whitby, ON L1N 5R8 Office: 905-668-5878

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## WHITBY HYDRO ELECTRIC CORPORATION

# 2012 IRM3 DISTRIBUTION RATE APPLICATION

EB-2011-0206

**September 30, 2011** 

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

**AND IN THE MATTER OF** an Application by Whitby Hydro Electric Corporation to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of January 1, 2012.

Title of Proceeding: An application by Whitby Hydro Electric Corporation for

an Order or Orders approving or fixing just and

reasonable distribution rates and other charges, effective

January 1, 2012.

Applicant's Name: Whitby Hydro Electric Corporation

Applicant's Address for Service: 100 Taunton Road East

Whitby, Ontario L1N 5R8

Attention: Ramona Abi-Rashed, Treasurer

Telephone: (905) 668-5878

Fax: (905) 668-9379

E-mail: rabirashed@whitbyhydro.on.ca

#### **APPLICATION**

#### 1. Introduction

- (a) The Applicant is Whitby Hydro Electric Corp. (referred to in this Application as the "Applicant" or "Whitby Hydro"). The Applicant is a corporation incorporated pursuant to the Ontario Business Corporations Act with its head office in the Town of Whitby. The Applicant carries on the business of distributing electricity within the Town of Whitby.
- (b) Whitby Hydro hereby applies to the Ontario Energy Board (the "OEB") pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the "OEB Act") for approval of its proposed distribution rates and other charges, effective January 1, 2012 based on a 2012 3<sup>rd</sup> Generation Incentive Regulation Mechanism ("IRM3") application.

- (c) Unless otherwise identified in the Application, Whitby Hydro followed Chapter 3 of the OEB's Filing Requirements for Transmission and Distribution dated June 22, 2011 (the "Filing Requirements") in order to prepare this application.
- (d) Whitby Hydro has used the following Board issued models and work forms:
  - 2012 IRM3 Rate Generator
  - 2012 IRM3 Shared Tax Savings Workform
  - 2012 IRM3 Revenue Cost Ratio Adjustment Workform
  - 2012 RTSR Adjustment Workform

For PILS disposition, Whitby Hydro used the updated Halton Hills model in accordance with the Board's Decision and Order dated June 24, 2011 for Account 1562 Deferred PILs Combined Proceeding (EB-2008-0381).

#### 2. Proposed Distribution Rates and Other Charges

The Schedule of Rates and Charges proposed in this Application is identified in Attachment B.

#### 3. Proposed Effective Date of Rate Order

- (a) Whitby Hydro requests that the OEB make its Rate Order effective January 1, 2012.
- (b) Whitby Hydro requests that the existing rates be made interim commencing January 1, 2012 in the event that there is insufficient time for the Applicant to prepare a draft rate order and the Board to issue a final Decision and Order in this application for the implementation of the proposed rates and charges as of January 1, 2012. Whitby Hydro also requests to be permitted to recover the incremental revenue from the effective date to the implementation date if the dates are not aligned.

#### 4. Form of Hearing Requested

Whitby Hydro respectfully requests that this application be decided by way of a written hearing.

#### 5. Relief Sought

Whitby Hydro hereby applies for an Order or Orders approving the proposed distribution rates updated and adjusted in accordance with Chapter 3 of the Filing Requirements dated June 22, 2011 including the following:

- (a) An adjustment to the approved Retail Transmission Service Rates ("RTSRs") as provided in the Revision to Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates (dated June 22, 2011) and as supported by the completion of the Board issued 2012 RTSR Adjustment Work Form;
- (b) The continuation of the currently approved Smart Meter Funding Adder (EB-2009-0274) in the amount of \$2.13 per metered customer until December 31, 2012 or until such a time as a Smart Meter Cost Recovery Application is filed by Whitby Hydro and approved by the Board. Whitby Hydro understands that distributors must file a standalone application to address Smart Meter Cost Recovery and expects to complete this application in 2012 using 2011 audited financial results;
- (c) The continuation of currently approved rate riders (EB-2009-0274 and EB-2010-0295) for:
  - Late Payment Penalty Litigation Costs until April 30, 2012
  - Deferral/Variance Account Disposition (2010) until December 31, 2014

    Note that the currently approved Lost Revenue Adjustment Mechanism (LRAM) will be addressed as part of a new LRAM rate rider which will incorporate additional LRAM claims and have a sunset date of December 31, 2012.
- (d) The transfer of a credit amount of \$87,737 to subaccount 1595. This amount is associated with the 50/50 sharing of the impact of currently known legislated tax changes as per the Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors (EB-2007-0673) dated September 17, 2008 and as calculated in the 2012 IRM3 Shared Tax Savings Workform;
- (e) The establishment of a rate riders associated with the disposition of the following deferral and variance accounts:
  - Group 1 accounts (as identified by the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative dated July 31, 2009 (the "EDVARR report");

- PILs account 1562 in accordance with the Board's Decision and Order dated June 24, 2011 for Account 1562 Deferred PILs Combined Proceeding (EB-2008-0381) and supported using the updated model filed by Halton Hills in that proceeding;
- Special Purpose ("SPC") Assessment variance account 1521

For Group 1 accounts and PILs account 1562, the disposition requested reflects principal balances as at December 31, 2010 along with the carrying charges projected to December 31, 2011. Given that the rate established for collection of the SPC was effective until April 30, 2011, Whitby Hydro proposes to dispose of SPC principal balances as at August 31, 2011 along with carrying charges projected to December 31, 2011 in order to incorporate the most complete data associated with the Ontario Regulation 66/10 and the April 9, 2010 letter from the OEB which address the SPC payment and recovery by electricity distributor through their customers.

- (f) The establishment of a Lost Revenue Adjustment Mechanism ("LRAM") rate rider which will combine the currently approved LRAM rate rider with an additional LRAM claim associated with Conservation and Demand Management programs ("CDM") as detailed in this application.
- (g) An adjustment to the revenue to cost ratios of specific rate classes as proposed by Whitby Hydro and approved by the Board in Whitby Hydro's 2010 Cost of Service Rate Application (EB-2009-0274).

#### 6. Notice Publication

Upon receipt of a Letter of Direction and Notice of Application and Hearing for the 2012 Rate Application from the Board, Whitby Hydro will publish the required information in the "Whitby This Week" newspaper which has a circulation of 32,255 and is an optional pay publication. Readership figures specific to the Town of Whitby are not currently available.

#### 7. Conclusion

Copies of the current and proposed tariff sheets and customer bill impacts are included in this Application (Appendices A, B and C respectively). Whitby Hydro notes that bill

impacts have been prepared outside of the 2012 IRM3 Rate Generator model in order to ensure that all rate charges and comparisons have been captured.

In summary, the bill impacts by customer class are:

Residential	RPP @ 800 kWh	\$0.00	0.00%
GS < 50 kW	RPP @ 2,000 kWh	\$3.74	1.38%
GS > 50 kW	Non-RPP @ 100 kW, 40,000 kWh	\$16.18	0.33%
USL	RPP @ 500 kWh	(\$0.33)	(0.45%)
Sentinel Lights	RPP @ 1 kW, 150 kWh	\$1.88	5.97%
Street Lighting	Non-RPP @ 2,043 kW, 674,600 kWh	\$3,253.25	3.11%

DATED at Whitby, Ontario, this 30<sup>th</sup> day of September, 2011

All of which is respectfully submitted,

Original signed by

Ramona Abi-Rashed, Treasurer WHITBY HYDRO ELECTRIC CORPORATION

#### Manager's Summary

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Whitby Hydro was established in 1903 as a Public Utilities Commission providing water and electricity distribution to consumers in the Town of Whitby. In 1974, responsibility for water distribution services was transferred to the Region of Durham. Today, Whitby Hydro Electric Corporation (the "Applicant" or "Whitby Hydro") services the Town of Whitby, Village of Brooklin, hamlets of Ashburn and Myrtle by distributing electricity to over 40,000 residential and commercial customers within its regulated service area.

On June 22, 2011, the Ontario Energy Board (the "OEB" or the "Board") issued a letter to all electricity distributors outlining the filing requirements for incentive regulation distribution rate adjustments and provided an update to Chapter 3 of the Filing Requirements for Transmission and Distribution Applications (the "Filing Requirements"). Accordingly, Whitby Hydro submits its 2012 Distribution Rate Application consistent with the filing guidelines issued by the Board under the 3<sup>rd</sup> generation incentive regulation mechanism ("IRM3").

Whitby Hydro most recently filed a 2010 cost of service application with the Board however the 2010 rate process eventually concluded through a complete settlement agreement which reset rates on the basis of a calendar based rate year, beginning January 1<sup>st</sup>, 2011. While the last cost of service filed was for 2010, it is necessary in some of the OEB rate related models to input 2011 as the last cost of service year in order to produce the required calculations on an accurate basis for 2012. Specifically, this was required for the 2012 IRM3 Shared Tax Savings Workform and the 2012 IRM3 Revenue Cost Ratio Adjustment Workform.

The following details of Whitby Hydro's rate application are noted below:

#### **Board Approved Tariff of Rates and Charges**

Whitby Hydro's 2011 Board Approved Tariff of Rates and Charges, as issued April 18, 2011 (EB-2009-0274/EB-2010-0295) was used to populate the 2012 IRM3 Rate Generator model as required and a PDF copy has been included as Appendix A of the application.

#### **Price Cap Index Adjustment and Stretch Factor**

Whitby Hydro understands that as per the Filing Requirements, Board Staff has populated the 2012 IRM3 model/s with the preceding year's GDP-IPI value as an estimate of the inflationary adjustment to input prices for the upcoming year. Whitby Hydro requests that the Board update the model to incorporate the GDP-IPI appropriate for distributors whose rate year is aligned with

their fiscal year. It is also requested that the Board update the model with appropriate stretch factors when they become available.

Whitby Hydro notes that OEB's 2012 IRM3 Rate Generator model applies the Price Cap Index Adjustment and Stretch Factor to the 2011 approved distribution rates. Whitby Hydro's distribution rates currently include a portion which is designed to recover Low Voltage (LV) costs (as was identified in the 2010 cost of service application EB-2009-0274, Exhibit 8, pg 392-393). Whitby Hydro advises the Board that any price cap index and stretch factor adjustment amounts will be applied separately to each portion of the rate (distribution revenue and LV cost recovery) so that amounts related to the LV cost recovery will be recognized appropriately as low voltage recovery revenue and incorporated into the LV variance account 1550 to offset LV costs. As the LV variance account 1550 is intended to be a "pass through" account which is reviewed for disposition on a regular basis, and the amount of a price cap index/stretch factor adjustment on the LV portion of the rates is not expected to be material, Whitby Hydro proposes that it is reasonable to apply the 2012 IRM3 Rate Generator model calculations as provided.

#### **Incremental Capital Module (ICM)**

18 Whitby Hydro has not requested rate relief through an ICM in this application.

#### **Z-Factor Claims**

Whitby Hydro has not included a Z-Factor claim in this application.

#### Tax Changes

Whitby Hydro has completed the 2012 IRM3 Shared Tax Savings Workform (v 1.2). The incremental tax savings calculated in the model totals -\$175,474, of which half (-\$87,737) is to be shared with Whitby Hydro customers. Whitby Hydro has relied on the OEB's model to derive appropriate tax rates for 2012 (the underlying tax tables are embedded within the model and are not visible to the user). The resulting volumetric rate riders calculated by the model (using an annualized consumption/demand) indicate an amount which is negligible for the General Service less than 50 kW customer class. On this basis, and consistent with the updated Filing Requirements, Whitby Hydro proposes that it be allowed to record the total amount to be refunded in account 1595 so that the amount can be disposed of in a future rate setting process.

#### **Deferral and Variance Account Dispositions**

Whitby Hydro's application includes disposition requests for:

 (a) Group 1 Accounts as identified by the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative dated July 31, 2009 (the "EDVARR" report).

Whitby Hydro previously filed a 2010 Cost of Service application which included disposition of specific deferral and variance accounts (including all Group 1 accounts) for balances as of December 31, 2008 plus projected interest to April 30, 2010 which were approved for rates in 2011. This Board approved disposition (the "2010 disposition") has been removed from the amounts requested for disposition as identified in the 2012 IRM3 Rate Generator model (Sheet 9 – Deferral and Variance Continuity Schedule).

To further clarify adjustments that were required as a result of the 2010 disposition, Whitby Hydro has accounted for any differences between the actual interest and projected interest for the approved balances by moving the differences into 1595 subaccount (for RRR filings). Balances in the 1595 subaccount will be reviewed once the 2010 disposition rate rider has been completed. In order to address this in a consistent manner, column BU in Sheet 9 of the model has been used to remove these differences from the each of the respective accounts.

The continuity schedule has been completed and the threshold test results based on the 2010 ending balances plus projected carrying costs to December 31, 2011 indicate that the threshold test for Group 1 Accounts has been exceeded.

**(b) PILs 1562 Account** as required by the Board's June 24, 2011 Decision (EB-2008-0381). Whitby Hydro has filed evidence accordance with the decisions made in the course of the PILs Combined Proceeding and has included a completed copy of the updated Halton Hills model. Additional details and supporting evidence related to the PILs 1562 request for disposition are outlined in Appendices H, I and J of the application.

(c) 2010 Special Purpose Charge Assessment Variance (SPC) sub-acount 1521 as per the updated Filing Requirements which indicate that the Board expects distributors to address requests for disposition of the balance in sub-account 1521 as part of the 2012 rate year. The Board also understands that in some cases, this approach may not be reasonable as it would result in non-compliance with the timeline set out in section 8 of the SPC Regulation.

 Whitby Hydro began billing the SPC using an effective date of May 1, 2010. In order to assess the amount for disposition, Whitby Hydro believes that it is most appropriate to ensure that a full year of customer billing has occurred, consistent with the requirements of Section 8 of Ontario Regulation 66/10. Whitby Hydro's billing cycles are staggered and frequency is either monthly or bi-monthly depending on customer class. At the time of filing this application, Whitby Hydro reviewed unaudited balances as of August 31, 2011 and noted that based on the best information available, all customers had completed a full year of billing for the SPC. As a result, Whitby Hydro proposes that it be allowed to include principal balances as at August 31, 2011, along with carrying charges projected forward to December 31, 2011. In order to include additional transactions from 2011 in the balances for disposition, Whitby Hydro has included these amounts totaling a credit of \$113,294.47 in column BU of Sheet 9 in the 2012 IRM3 Rate Generator model.

The Board's 2012 IRM3 Rate Generator model was designed to incorporate SPC Account 1521 along with the Group 1 accounts and PILs 1562 account into one rate rider. This approach allows distributors to dispose of SPC account 1521 balances in a reasonable manner while limiting the number of rate riders to its customers. Additionally this also avoids problems that might otherwise occur if a unique SPC account 1521 rate rider was required (ie. practical implementation issues which arise when establishing rate riders associated with balances that may not be significant enough to generate volumetric rates across rate classes which can be implemented in the distributors' billing system). The model also uses consumption data to allocate the balance amongst customer rate classes which appears reasonable given that consumption was the basis for the calculation of the SPC charge to Whitby Hydro as well as the application of the SPC rate charged to customers.

Whitby Hydro acknowledges that it is likely that some small adjustments may occur in future months that could affect the SPC account 1521 due to billing adjustments etc. In light of this, it is requested that the Board allow Whitby Hydro to continue using SPC Account 1521 to address these types of transactions and that this account be included in the Group 1 accounts for regular review and disposition during IRM periods based on the Group 1 threshold approach identified in the EDVARR report. This would allow any residual SPC Account 1521 balances to be addressed in a manner consistent with other deferral and variance accounts while limiting both the number of rates/rate riders for customers to understand as well as administrative effort and costs.

Whitby Hydro proposes that the rate rider to address the deferral/variance balances noted above incorporate a recovery period of four years. This approach is consistent with the previously approved rate rider for deferral and variance accounts (2010) as the recovery is significant and for most accounts, represents balances which have accumulated over multiple years. In addition, a recovery period of four years would allow the rate impact of the \$2.6M credit balance to be smoothed out and avoid significant rate distortion which would otherwise occur if a shorter timeframe was used for recovery.

#### Revenue-to-Cost Ratio Adjustments

In Whitby Hydro's last cost of service application (2010), revenue-to-cost ratios that were outside of the Boards identified ranges were addressed through a phase-in period. The settlement agreement approved for 2011 rates, included adjustments to move the Streetlighting and Sentinel Lighting customer classes 50% towards the lower end of the target range and that the remaining 50%, would be addressed evenly over a two year period (2012 and 2013). The residual balancing was identified to occur in the Residential Class (which was within the target range but was the customer class that was the furthest above 100% of cost recovery).

Whitby Hydro has completed the Board's 2012 Revenue-To-Cost Ratio Adjustment Workform in a manner that is consistent with its Board approved 2011 Settlement Agreement. For the purpose of the revenue-to-cost ratio adjustment, the removal of the Low Voltage cost recovery portion of the volumetric rates has been incorporated in Sheet 2 of the OEB workform/model.

In summary, the adjustment serves to move the revenue-to-cost ratios for Streetlighting and Sentinel Lighting customer classes from 57.4% to 63.7% and from 54.21% to 62.1% respectively. The 2012 balancing impact on the residential class reduced the ratio from 104.22% to 103.93%. Remaining adjustments to move Streetlighting and Sentinel Lighting customer classes to the lower end of the target range will be addressed in the 2013 IRM3 filing.

#### Retail Transmission Service Rates (RTSRs)

The Board's Revision to Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates (the "RTSR Guideline") was issued on June 22, 2011. The revisions to the RTSR Guideline require distributors to adjust their 2012 RTSRs based on a comparison of historical transmission costs adjusted for the new Ontario Uniform Transmission Rates ("UTRs") levels and revenue generated under existing RTSRs. Board Staff has provided a RTSR filing model which includes UTRs approved by the Board effective January 1, 2011. The RTSR Guideline indicates

that once January 1, 2012 UTRs are determined, the Board will adjust each distributor's 2012 IRM rate application to incorporate any change.

Whitby Hydro has populated the model with the required historical data and requests that the Board update Whitby Hydro's 2012 rate application to incorporate approved 2012 UTRs or the most current draft data available/requested for 2012 UTRs (should they not be approved at the time of Whitby Hydro's Decision).

For clarification purposes, Sheet 4 of the RTSR model will not match the RRR filing as billing determinants used in the model have been adjusted to include unbilled data in order to ensure the annual consumption/demand represents a twelve month period.

## Lost Revenue Adjustment Mechanism (LRAM) and/or Shared Savings Mechanism (SSM) Cost Claim

As indicated in the updated Filing Requirements, distributors intending to file an LRAM or SSM application for CDM programs between 2005 and 2010 were instructed to do so as part of the 2012 rate application process or otherwise forego the opportunity to recover LRAM or SSM for this legacy period of CDM activity. Whitby Hydro has included a LRAM claim of \$510,392 (including carrying costs) in this application. In an effort to keep the number of rate riders reduced, Whitby Hydro proposes that the LRAM rate rider associated with the current claim (the "2012 LRAM"), be combined with the existing approved LRAM rate rider (the "2010 LRAM") and be collected over a one year period (a timeframe which is consistent with the sunset date already associated with the 2010 LRAM rate rider). This allows for a simplified approach for customers by avoiding multiple rate riders where it is reasonable to do so. This approach also assists in reducing Whitby Hydro's administrative efforts for implementation of rates.

In order to facilitate this approach in the 2012 IRM3 Rate Generator model, Whitby Hydro has entered the currently approved 2010 LRAM rate riders in Sheet 6 – Current Rate Riders, but has modified the sunset date to show as December 31, 2011 (instead of December 31, 2012 as approved by the Board). This modification allows the current 2010 LRAM rate rider to expire, and a new one (the 2010 LRAM rate rider plus the rate rider associated with the 2012 LRAM claim) to be set up in Sheet 14 – Proposed Rate Riders of the OEB model.

Whitby Hydro has currently included estimates for the data related to 2010 OPA programs. Whitby Hydro will update the LRAM application for final OPA 2010 results once the detailed report has been released.

Further details of the LRAM claim and proposed rate riders are outlined in Appendices K and L.

#### **Smart Meters**

The updated Filing Requirements indicate that as per the Board's previous decisions, distributors are expected to file for a final prudence review at the earliest opportunity following the availability of audited costs. Whitby Hydro expects to incur a significant amount of costs (25% of total smart meter costs) in 2011 in order to complete its smart meter installation, and as a result, intends to use 2011 audited financials to file a smart meter cost recovery application in 2012. Given that sufficient activity and associated costs are still underway in 2011, Whitby Hydro proposes that this approach is reasonable and ensures that the most accurate and final audited financial data is utilized for the prudence review.

Whitby Hydro's currently approved rate order includes a utility specific Smart Meter Funding Adder ("SMFA") of \$2.13 per metered customer (with no sunset date). As part of this application, Whitby Hydro has undertaken a review of forecasted smart meter costs as well as revenue collected in order to assess the appropriateness of the current SMFA. The results of the review (see Appendix M for details) indicate that an increase in the SMFA would be required in order to true-up the cumulative SMFA revenues with the cumulative Smart Meter Revenue Requirement (as forecasted to the end of 2012). The true-up amount is forecasted to be \$296,271, which equates to an increase of \$0.74 per customer (metered) per month over a one year period.

Given that Whitby Hydro intends to file an application for smart meter recovery during 2012, it is proposed that the current SMFA remain unchanged and continue until December 31, 2012. The current SMFA would then be re-addressed and removed in conjunction with the approval of a smart meter cost recovery application.

#### **Distribution System Plans**

Whitby Hydro is not requesting any funding adders for renewable generation or smart grid. Whitby Hydro will continue to assess requirements in this areas in future applications.

1	<u>Attachments</u>	
2	Appendix A	2011 Approved Tariff of Rates and Charges
3	Appendix B	2012 Proposed Tariff of Rates and Charges
4	Appendix C	Customer Bill Impacts
5	Appendix D	2012 IRM3 Rate Generator
6	Appendix E	2012 RTSR Adjustment Workform
7	Appendix F	2012 IRM3 Revenue Cost Ratio Adjustment Workform
8	Appendix G	2012 IRM3 Shared Tax Savings Workform
9	Appendix H	PILs Disposition
10	Appendix I	2001 – 2005 PILs Models
11	Appendix J	2001 - 2005 Tax Returns and Assessments
12	Appendix K	Lost Revenue Adjustment Mechanism Application
13	Appendix L	Burman Energy Consultants Group Inc. – LRAM Support
14	Appendix M	Review of Smart Meter Forecast

## **APPENDIX A**

# 2011 APPROVED TARIFF OF RATES AND CHARGES

## **APPENDIX E TO RATE ORDER**

## TARIFF OF RATES AND CHARGES WHITBY HYDRO ELECTRIC CORPORATION

EB-2010-0295

**DATED, April 18, 2011** 

Effective and Implementation Date May 1, 2011

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2009-0274 EB-2010-0295

#### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to detached, semi-detached or freehold townhouse dwelling units. Energy is supplied to residential customers as single phase, three wire, 60 Hertz, having a normal voltage of 120/240 Volts up to a maximum of 600 Amps per dwelling unit. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

#### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	17.24
Smart Meter Funding Adder	\$	2.13
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.19
Distribution Volumetric Rate	\$/kWh	0.0141
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until December 31, 2014	\$/kWh	(0.0017)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - effective until December 31, 2012	\$/kWh	0.0005
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0055
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

Effective and Implementation Date May 1, 2011

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2009-0274 EB-2010-0295

#### GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, shall include small apartment buildings and smaller commercial, industrial, and institutional developments. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

#### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	19.80
Smart Meter Funding Adder	\$	2.13
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.52
Distribution Volumetric Rate	\$/kWh	0.0194
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until December 31, 2014	\$/kWh	(0.0018)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0050

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2011

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2009-0274 EB-2010-0295

0.25

#### **GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION**

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW and includes apartment buildings, and commercial, industrial, and institutional developments. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

#### **MONTHLY RATES AND CHARGES – Delivery Component**

Standard Supply Service - Administrative Charge (if applicable)

Service Charge Smart Meter Funding Adder Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012 Distribution Volumetric Rate Rate Rider for Deferral/Variance Account Disposition (2010) – effective until December 31, 2014 Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery – effective until December 31, 2012 Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$ \$ \$ \$/kW \$/kW \$/kW \$/kW	191.34 2.13 5.09 3.9178 (0.6875) 0.0153 2.4275 1.9420
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge	\$/kWh \$/kWh	0.0052 0.0013

Effective and Implementation Date May 1, 2011

This schedule supersedes and replaces all previously approved schedules of Rates. Charges and Loss Factors

EB-2009-0274 EB-2010-0295

#### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, decorative lighting, billboards, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

#### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge (per connection) Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012 Distribution Volumetric Rate Rate Rider for Deferral/Variance Account Disposition (2010) – effective until December 31, 2014 Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$ \$ \$/kWh \$/kWh \$/kWh	9.28 0.19 0.0302 (0.0018) 0.0060 0.0050
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge Standard Supply Service Administrative Charge (if applicable)	\$/kWh \$/kWh \$	0.0052 0.0013 0.25

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## Whitby Hydro Electric Company TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2011

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2009-0274 EB-2010-0295

#### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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#### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge (per light)	\$	4.05
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.02
Distribution Volumetric Rate	\$/kW	10.9830
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until December 31, 2014	\$/kW	(0.4912)
Retail Transmission Rate – Network Service Rate	\$/kW	1.8401
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5328

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2011

This schedule supersedes and replaces all previously approved schedules of Rates. Charges and Loss Factors

EB-2009-0274 EB-2010-0295

#### STREET LIGHTING SERVICE CLASSIFICATION

This classification relates to the supply of power for street lighting installations. Street lighting design and installations shall be in accordance with the requirements of Whitby Hydro, Town of Whitby specifications and ESA. The Town of Whitby retains ownership of the street lighting system on municipal roadways. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

#### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge (per light)	\$	1.36
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.01
Distribution Volumetric Rate	\$/kW	5.4070
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until December 31, 2014	\$/kW	(0.7408)
Retail Transmission Rate – Network Service Rate	\$/kW	1.8307
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5013

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2011

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2009-0274 EB-2010-0295

#### 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.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

#### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge \$ 5.25

Effective and Implementation Date May 1, 2011

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2009-0274 EB-2010-0295

#### **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

#### SPECIFIC SERVICE CHARGES

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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Customer Administration		
Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling post dated cheques	\$	15.00
Easement Letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$ \$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque charge (plus bank charges)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$ \$ \$	30.00
Legal letter charge	\$	15.00
•	•	
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Collection of account charge – no disconnection after regular hours	\$	165.00
Disconnect/Reconnect Charge at meter – during regular Hours	\$ \$ \$ \$	65.00
Disconnect/Reconnect Charge at meter – after regular hours	\$	185.00
Disconnect/Reconnect Charge at pole – during regular hours	\$	185.00
Disconnect/Reconnect Charge at pole – after hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Service call – customer-owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Temporary service install & remove – overhead – no transformer	\$	500.00
Temporary service install & remove – underground – no transformer	\$	300.00
Temporary service install & remove – overhead – with transformer	\$ \$ \$ \$	1,000.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35

Effective and Implementation Date May 1, 2011

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2009-0274 EB-2010-0295

#### **RETAIL SERVICE CHARGES (if applicable)**

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

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 - monthly charge per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing – monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		, ,
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

#### **LOSS FACTORS**

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0454
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0349

## **APPENDIX B**

# 2012 PROPOSED TARIFF OF RATES AND CHARGES

## Effective Date January 1, 2012

Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0206

#### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to detached, semi-detached or free-hold townhouse dwelling units. Energy is supplied to residential customers as single phase, three wire, 60 Hertz, having a normal voltage of 120/240 Volts up to a maximum of 600 Amps per dwelling unit. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.22
Smart Meter Funding Adder	\$	2.13
Rate Rider for Recovery of Late Payment Penalty Litigation Costs -Effective until April 30, 2012	\$	0.19
Distribution Volumetric Rate	\$/kWh	0.0141
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until December 31, 2014	\$/kWh	-0.0017
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - Effective Until December 31, 2012	\$/kWh	0.0012
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0012
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kWh	0.0006
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0057

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0206

#### **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, shall include small apartment buildings and smaller commercial, industrial, and institutional developments. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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It should be noted that this schedule does not list any charges or assessments that are required by law to be charged by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for Ministry of Energy Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	19.84
Smart Meter Funding Adder	\$	2.13
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - Effective until April 30, 2012	\$	0.52
Distribution Volumetric Rate	\$/kWh	0.0194
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until December 31, 2014	\$/kWh	-0.0018
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - Effective Until December 31, 2012	\$/kWh	0.0025
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0011
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kWh	0.0006
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0052

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0206

#### **GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION**

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW and includes apartment buildings, and commercial, industrial, and institutional developments. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	191.68
Smart Meter Funding Adder	\$	2.13
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - Effective until April 30, 2012	\$	5.09
Distribution Volumetric Rate	\$/kW	3.9249
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until December 31, 2014	\$/kW	-0.6875
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - Effective Until December 31, 2012	\$/kW	0.0952
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.3891
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kW	0.2713
Retail Transmission Rate – Network Service Rate	\$/kW	2.5273
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.0128

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0206

#### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand is less than, or is forecasted to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, decorative lighting, billboards, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	9.30
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - Effective until April 30, 2012	\$	0.19
Distribution Volumetric Rate	\$/kWh	0.0303
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until December 31, 2014	\$/kWh	-0.0018
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0012
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0052

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective Date January 1, 2012
Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0206

#### 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 - Delivery Component

Service Charge (per light)	\$	4.67
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - Effective until April 30, 2012	\$	0.02
Distribution Volumetric Rate	\$/kW	12.6446
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until December 31, 2014	\$/kW	-0.4912
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.568
Retail Transmission Rate – Network Service Rate	\$/kW	1.9158
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5886

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0206

#### STREET LIGHTING SERVICE CLASSIFICATION

This classification relates to the supply of power for street lighting installations. Street lighting design and installations shall be in accordance with the requirements of Whitby Hydro, Town of Hydro specifications and the ESA. The Town of Whitby retains ownership of the street lighting system on municipal roadways. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.51
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - Effective until April 30, 2012	\$	0.01
Distribution Volumetric Rate	\$/kW	6.0167
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until December 31, 2014	\$/kW	-0.7408
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.4204
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kW	0.236
Retail Transmission Rate – Network Service Rate	\$/kW	1.906
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.556

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0206

#### microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's micoFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Condition 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, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Programs, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge \$ 5.25

## Whitby Hydro Electric Corporation

### TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0206

#### **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

#### SPECIFIC SERVICE CHARGES

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

#### **Customer Administration**

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque charge (plus bank charges)		15.00
Special meter reads	\$ \$ \$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Legal letter charge	\$	15.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
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
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00
Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$ \$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles - per pole per year	\$	22.35

Effective Date January 1, 2012
Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

#### **RETAIL SERVICE CHARGES (if applicable)**

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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 monthly billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

#### **LOSS FACTORS**

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factor will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0454
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0349

# APPENDIX C CUSTOMER BILL IMPACTS

# RESIDENTIAL (RPP)

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	17.24	17.22
Smart Meter Funding Adder	2.13	2.13
Service Charge Rate Rider(s)	0.19	0.19
Distribution Volumetric Rate	0.01410	0.01410
Distribution Volumetric Rate Rider(s)	(0.00120)	(0.00170)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00660	0.00690
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00550	0.00570
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0454	1.0454

excl GA rate rider

Consumption	800	kWh		kW
RPP Tier One	600	kWh	Load Factor	

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	600.00	0.0680	40.80	600.00	0.0680	40.80	0.00	0.00%	32.60%
Energy Second Tier (kWh)	236.32	0.0790	18.67	236.32	0.0790	18.67	0.00	0.00%	14.92%
Sub-Total: Energy			59.47			59.47	0.00	0.00%	47.52%
Service Charge	1	17.24	17.24	1	17.22	17.22	-0.02	(0.12)%	13.76%
Service Charge Rate Rider(s)	1	2.32	2.32	1	2.32	2.32	0.00	0.00%	1.85%
Distribution Volumetric Rate	800	0.0141	11.28	800	0.0141	11.28	0.00	0.00%	9.01%
Low Voltage Volumetric Rate	800	0.0000	0.00	800	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	800	(0.0012)	(0.96)	800	(0.0017)	-1.36	-0.40	41.67%	(1.09)%
Total: Distribution			29.88			29.46	-0.42	(1.41)%	23.54%
Retail Transmission Rate – Network Service Rate	836.32	0.0066	5.52	836.32	0.0069	5.77	0.25	4.55%	4.61%
Retail Transmission Rate – Line and Transformation Connection Service Rate	836.32	0.0055	4.60	836.32	0.0057	4.77	0.17	3.64%	3.81%
Total: Retail Transmission			10.12			10.54	0.42	4.13%	8.42%
Sub-Total: Delivery (Distribution and Retail Transmission)			40.00			40.00	-0.00	(0.00)%	31.96%
Wholesale Market Service Rate	836.32	0.0052	4.35	836.32	0.0052	4.35	0.00	0.00%	3.47%
Rural Rate Protection Charge	836.32	0.0013	1.09	836.32	0.0013	1.09	0.00	0.00%	0.87%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.20%
Sub-Total: Regulatory			5.69			5.69			4.54%
Debt Retirement Charge (DRC)	800.00	0.00700	5.60	800	0.0070	5.60	0.00	0.00%	4.47%
Total Bill before Taxes			110.75			110.75	-0.00	(0.00)%	88.50%
HST		13%	14.40		13%	14.40	-0.00	(0.00)%	11.50%
Total Bill			125.15			125.15	-0.00	(0.00)%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-12.52		(10%)	-12.52			
Total Bill (less OCEB)			112.64			112.64	(0.00)	(0.00)%	

# **GENERAL SERVICE LESS THAN 50 KW (RPP)**

Monthly Rates and Charges	Current Rate	Applied For Rate	
Service Charge	19.80	19.84	
Smart Meter Funding Adder	2.13	2.13	
Service Charge Rate Rider(s)	0.52	0.52	
Distribution Volumetric Rate	0.01940	0.01940	
Distribution Volumetric Rate Rider(s)	(0.00180)	(0.00040)	excl GA rate rider
Low Voltage Volumetric Rate	0.00000	0.00000	
Retail Transmission Rate – Network Service Rate	0.00600	0.00620	
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00500	0.00520	
Wholesale Market Service Rate	0.0052	0.0052	
Rural Rate Protection Charge	0.0013	0.0013	
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25	
Debt Retirement Charge (DRC)	0.0070	0.0070	
Loss Factor	1.0454	1.0454	

Consumption	2,000	kWh		kW
RPP Tier One	600	kWh	Load Factor	

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	600.00	0.0680	40.80	600.00	0.0680	40.80	0.00	0.00%	13.34%
Energy Second Tier (kWh)	1,490.80	0.0790	117.77	1,490.80	0.0790	117.77	0.00	0.00%	38.50%
Sub-Total: Energy			158.57			158.57	0.00	0.00%	51.83%
Service Charge	1	19.80	19.80	1	19.84	19.84	0.04	0.20%	6.49%
Service Charge Rate Rider(s)	1	2.65	2.65	1	2.65	2.65	0.00	0.00%	0.87%
Distribution Volumetric Rate	2,000	0.0194	38.80	2,000	0.0194	38.80	0.00	0.00%	12.68%
Low Voltage Volumetric Rate	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	2,000	(0.0018)	(3.60)	2,000	(0.0004)	-0.80	2.80	(77.78)%	(0.26)%
Total: Distribution			57.65			60.49	2.84	4.93%	19.77%
Retail Transmission Rate – Network Service Rate	2,090.80	0.0060	12.54	2,090.80	0.0062	12.96	0.42	3.33%	4.24%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,090.80	0.0050	10.45	2,090.80	0.0052	10.87	0.42	4.00%	3.55%
Total: Retail Transmission			23.00			23.84	0.84	3.64%	7.79%
Sub-Total: Delivery (Distribution and Retail Transmission)			80.65			84.33	3.68	4.56%	27.56%
Wholesale Market Service Rate	2,090.80	0.0052	10.87	2,090.80	0.0052	10.87	0.00	0.00%	3.55%
Rural Rate Protection Charge	2,090.80	0.0013	2.72	2,090.80	0.0013	2.72	0.00	0.00%	0.89%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.08%
Sub-Total: Regulatory			13.84			13.84			4.52%
Debt Retirement Charge (DRC)	2,000.00	0.00700	14.00	2,000	0.0070	14.00	0.00	0.00%	4.58%
Total Bill before Taxes			267.06			270.74	3.68	1.38%	88.50%
HST		13%	34.72		13%	35.20	0.48	1.38%	11.50%
Total Bill			301.78			305.93	4.15	1.38%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-30.18		(10%)	-30.59			
Total Bill (less OCEB)			271.60			275.34	3.74	1.38%	

# **GENERAL SERVICE 50 to 4,999 KW (Non-RPP)**

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	191.34	191.68
Smart Meter Funding Adder	2.13	2.13
Service Charge Rate Rider(s)	5.09	5.09
Distribution Volumetric Rate	3.91780	3.92490
Distribution Volumetric Rate Rider(s)	(0.67220)	(0.71010)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	2.42750	2.52730
Retail Transmission Rate – Line and Transformation Connection Service Rate	1.94200	2.01280
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0454	1.0454

١	incl	GA	rate	rider

Consumption	40,000	kWh	100	kW
RPP Tier One		kWh	Load Factor	

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	41,816.00	0.0680	2,843.49	41,816.00	0.0680	2,843.49	0.00	0.00%	57.58%
Energy Second Tier (kWh)			0.00	0.00	0.0000	0.00	0.00	0.00%	0.00%
Sub-Total: Energy			2,843.49			2,843.49	0.00	0.00%	57.58%
Service Charge	1	191.34	191.34	1	191.68	191.68	0.34	0.18%	3.88%
Service Charge Rate Rider(s)	1	7.22	7.22	1	7.22	7.22	0.00	0.00%	0.15%
Distribution Volumetric Rate	100	3.9178	391.78	100	3.9249	392.49	0.71	0.18%	7.95%
Low Voltage Volumetric Rate	100	0.0000	0.00	100	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	100	(0.6722)	(67.22)	100	(0.7101)	-71.01	-3.79	5.64%	(1.44)%
Total: Distribution			523.12			520.38	-2.74	(0.52)%	10.54%
Retail Transmission Rate – Network Service Rate	100.00	2.4275	242.75	100.00	2.5273	252.73	9.98	4.11%	5.12%
Retail Transmission Rate – Line and Transformation Connection Service Rate	100.00	1.9420	194.20	100.00	2.0128	201.28	7.08	3.65%	4.08%
Total: Retail Transmission			436.95			454.01	17.06	3.90%	9.19%
Sub-Total: Delivery (Distribution and Retail Transmission)			960.07			974.39	14.32	1.49%	19.73%
Wholesale Market Service Rate	41,816.00	0.0052	217.44	41,816.00	0.0052	217.44	0.00	0.00%	4.40%
Rural Rate Protection Charge	41,816.00	0.0013	54.36	41,816.00	0.0013	54.36	0.00	0.00%	1.10%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.01%
Sub-Total: Regulatory			272.05			272.05			5.51%
Debt Retirement Charge (DRC)	40,000.00	0.00700	280.00	40,000	0.0070	280.00	0.00	0.00%	5.67%
Total Bill before Taxes			4,355.61			4,369.93	14.32	0.33%	88.50%
HST		13%	566.23		13%	568.09	1.86	0.33%	11.50%
Total Bill			4,921.84			4,938.02	16.18	0.33%	100.00%
Ontario Clean Energy Benefit (OCEB)			0.00		0%	0.00			
Total Bill (less OCEB)			4,921.84			4,938.02	16.18	0.33%	

# UNMETERED SCATTERED LOAD (RPP)

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	9.28	9.30
Smart Meter Funding Adder	-	
Service Charge Rate Rider(s)	0.19	0.19
Distribution Volumetric Rate	0.03020	0.03030
Distribution Volumetric Rate Rider(s)	(0.00180)	(0.00300)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00600	0.00620
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00500	0.00520
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0454	1.0454

Consumption	500	kWh		kW
RPP Tier One		kWh	Load Factor	

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	522.70	0.0680	35.54	522.70	0.0680	35.54	0.00	0.00%	43.81%
Energy Second Tier (kWh)		0.0790	0.00	0.00	0.0790	0.00	0.00	0.00%	0.00%
Sub-Total: Energy			35.54			35.54	0.00	0.00%	43.81%
Service Charge	1	9.28	9.28	1	9.30	9.30	0.02	0.22%	11.46%
Service Charge Rate Rider(s)	1	0.19	0.19	1	0.19	0.19	0.00	0.00%	0.23%
Distribution Volumetric Rate	500	0.0302	15.10	500	0.0303	15.15	0.05	0.33%	18.68%
Low Voltage Volumetric Rate	500	0.0000	0.00	500	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	500	(0.0018)	(0.90)	500	(0.0030)	-1.50	-0.60	66.67%	(1.85)%
Total: Distribution			23.67			23.14	-0.53	(2.24)%	28.52%
Retail Transmission Rate – Network Service Rate	522.70	0.0060	3.14	522.70	0.0062	3.24	0.10	3.33%	3.99%
Retail Transmission Rate – Line and Transformation Connection Service Rate	522.70	0.0050	2.61	522.70	0.0052	2.72	0.10	4.00%	3.35%
Total: Retail Transmission			5.75			5.96	0.21	3.64%	7.35%
Sub-Total: Delivery (Distribution and Retail Transmission)			29.42			29.10	-0.32	(1.09)%	35.87%
Wholesale Market Service Rate	522.70	0.0052	2.72	522.70	0.0052	2.72	0.00	0.00%	3.35%
Rural Rate Protection Charge	522.70	0.0013	0.68	522.70	0.0013	0.68	0.00	0.00%	0.84%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.31%
Sub-Total: Regulatory			3.65			3.65			4.50%
Debt Retirement Charge (DRC)	500.00	0.00700	3.50	500	0.0070	3.50	0.00	0.00%	4.31%
Total Bill before Taxes			72.11			71.79	-0.32	(0.45)%	88.50%
HST		13%	9.37		13%	9.33	-0.04	(0.45)%	11.50%
Total Bill			81.49			81.12	-0.36	(0.45)%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-8.15		(10%)	-8.11			
Total Bill (less OCEB)			73.34			73.01	(0.33)	(0.45)%	

# **SENTINEL LIGHTS (RPP)**

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	4.05	4.67
Smart Meter Funding Adder	-	-
Service Charge Rate Rider(s)	0.02	0.02
Distribution Volumetric Rate	10.98300	12.64460
Distribution Volumetric Rate Rider(s)	(0.49120)	(1.05920)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	1.84010	1.91580
Retail Transmission Rate – Line and Transformation Connection Service Rate	1.53280	1.58860
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0454	1.0454

Consumption	150	kWh	1	kW
RPP Tier One	600	kWh	Load Factor	

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	156.81	0.0680	10.66	156.81	0.0680	10.66	0.00	0.00%	28.80%
Energy Second Tier (kWh)			0.00	0.00	0.0000	0.00	0.00	0.00%	0.00%
Sub-Total: Energy			10.66			10.66	0.00	0.00%	28.80%
Service Charge	1	4.05	4.05	1	4.67	4.67	0.62	15.31%	12.61%
Service Charge Rate Rider(s)	1	0.02	0.02	1	0.02	0.02	0.00	0.00%	0.05%
Distribution Volumetric Rate	1	10.9830	10.98	1	12.6446	12.64	1.66	15.13%	34.16%
Low Voltage Volumetric Rate	1	0.0000	0.00	1	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	1	(0.4912)	(0.49)	1	(1.0592)	-1.06	-0.57	115.64%	(2.86)%
Total: Distribution			14.56			16.28	1.71	11.77%	43.96%
Retail Transmission Rate – Network Service Rate	1.00	1.8401	1.84	1.00	1.9158	1.92	0.08	4.11%	5.17%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1.00	1.5328	1.53	1.00	1.5886	1.59	0.06	3.64%	4.29%
Total: Retail Transmission			3.37			3.50	0.13	3.90%	9.47%
Sub-Total: Delivery (Distribution and Retail Transmission)			17.93			19.78	1.85	10.29%	53.43%
Wholesale Market Service Rate	156.81	0.0052	0.82	156.81	0.0052	0.82	0.00	0.00%	2.20%
Rural Rate Protection Charge	156.81	0.0013	0.20	156.81	0.0013	0.20	0.00	0.00%	0.55%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.68%
Sub-Total: Regulatory			1.27			1.27			3.43%
Debt Retirement Charge (DRC)	150.00	0.00700	1.05	150	0.0070	1.05	0.00	0.00%	2.84%
Total Bill before Taxes			30.92			32.76	1.85	5.97%	88.50%
HST		13%	4.02		13%	4.26	0.24	5.97%	11.50%
Total Bill			34.94			37.02	2.08	5.97%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-3.49		(10%)	-3.70			
Total Bill (less OCEB)			31.44			33.32	1.88	5.97%	

# STREET LIGHTING (Non-RPP)

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	1.36	1.51
Smart Meter Funding Adder	-	-
Service Charge Rate Rider(s)	0.01	0.01
Distribution Volumetric Rate	5.40700	6.01670
Distribution Volumetric Rate Rider(s)	(0.74080)	(0.92520) i
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	1.83070	1.90600
Retail Transmission Rate – Line and Transformation Connection Service Rate	1.50130	1.55600
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0454	1.0454

incl GA rate rider

Consumption	674,600	kWh	2,043	kW
RPP Tier One		kWh	Load Factor	

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	705,226.84	0.0680	47,955.43	705,226.84	0.0680	47,955.43	0.00	0.00%	44.52%
Energy Second Tier (kWh)			0.00	0.00 0.0000		0.00	0.00	0.00%	0.00%
Sub-Total: Energy			47,955.43			47,955.43	0.00	0.00%	44.52%
Service Charge	11630	1.36	15,816.80	11630	1.51	17,561.30	1,744.50	11.03%	16.30%
Service Charge Rate Rider(s)	11,630	0.01	116.30	11,630	0.01	116.30	0.00	0.00%	0.11%
Distribution Volumetric Rate	2,043	5.4070	11,046.50	2,043	6.0167	12,292.12	1,245.62	11.28%	11.41%
Low Voltage Volumetric Rate	2,043	0.0000	0.00	2,043	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	2,043	(0.7408)	(1,513.45)	2,043	(0.9252)	-1,890.18	-376.73	24.89%	(1.75)%
Total: Distribution			25,466.15			28,079.53	2,613.39	10.26%	26.07%
Retail Transmission Rate – Network Service Rate	2,043.00	1.8307	3,740.12	2,043.00	1.9060	3,893.96	153.84	4.11%	3.62%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,043.00	1.5013	3,067.16	2,043.00	1.5560	3,178.91	111.75	3.64%	2.95%
Total: Retail Transmission			6,807.28			7,072.87	265.59	3.90%	6.57%
Sub-Total: Delivery (Distribution and Retail Transmission)			32,273.42			35,152.40	2,878.98	8.92%	32.64%
Wholesale Market Service Rate	705,226.84	0.0052	3,667.18	705,226.84	0.0052	3,667.18	0.00	0.00%	3.40%
Rural Rate Protection Charge	705,226.84	0.0013	916.79	705,226.84	0.0013	916.79	0.00	0.00%	0.85%
Standard Supply Service – Administration Charge (if applicable)	11,630	0.25	2,907.50	11,630	0.25	2,907.50	0.00	0.00%	2.70%
Sub-Total: Regulatory			7,491.47			7,491.47			6.96%
Debt Retirement Charge (DRC)	674,600.00	0.00700	4,722.20	674,600	0.0070	4,722.20	0.00	0.00%	4.38%
Total Bill before Taxes			92,442.52			95,321.50	2,878.98	3.11%	88.50%
HST		13%	12,017.53		13%	12,391.80	374.27	3.11%	11.50%
Total Bill			104,460.05			107,713.30	3,253.25	3.11%	100.00%
Ontario Clean Energy Benefit (OCEB)			0.00		0%	0.00			
Total Bill (less OCEB)			104,460.05			107,713.30	3,253.25	3.11%	

# APPENDIX D 2012 IRM3 RATE GENERATOR



Ontario Energy Board

3<sup>RD</sup> Generation Incentive
Regulation Model

**Choose Your Utility:** 

Westario Power Inc.

Application Type: IRM3

OEB Application #: EB-2011-0206 LDC Licence #: ED-2002-0571

### Application Contact Information

Name: Ramona Abi-Rashed

Title: Treasurer

Phone Number: 905 668-5878

Email Address: rabirashed@whitbyhydro.on.ca

We are applying for rates effective: January 1, 2012

Please indicate the version of Microsoft Excel that you are currently using:

Excel 2003

### Copyright

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your IRM application. 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 the application 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.

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD



Ontario Energy Board 3<sup>RD</sup> Generation Incentive Regulation Model

Whitby Hydro Electric Corporation - EB-2011-0206

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- 4. Current Monthly Fixed Charges
- 5. Current Distribution Volumetric Rates

- Current Distribution Volumetric Rates
   Current Volumetric Rate Riders
   Current RTSR-Network Rates
   Current RTSR-Connection Rates
   Current Continuity Schedule for Deferral and Variance Accounts
- 10. Deferral/Variance Accounts Billing Determinants
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- 15. Proposed RTSR-Network Rates
- 16. Proposed RTSR-Connection Rates
  17. Adjustments for Revenue/Cost Ratio and GDP-IPI X
  18. Loss Factors Current and Proposed (if applicable)

- Other Charges
   2012 Final Tariff of Rates and Charges
- 21. Bill Impacts

Select the appropriate rate classes as they appear on your most recent Board-Approved Tariff of Rates and Charges.

Note: The microFIT class does not exist in the drop-down menu below as it will automatically be inserted into your proposed Tariff Schedule.

# Rate Class

Residential
General Service Less Than 50 kW
General Service 50 to 4,999 kW
Unmetered Scattered Load
Sentinel Lighting
Street Lighting
Choose Rate Class

Please note that unlike the Distribution Volumetric Rates, which will be entered in the following two tabs, all current Monthly Fixed Charges, including the base charges, must be entered on this tab. Please enter the descriptions of the current Monthly Fix Charges exactly as they appear on your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus under the column labeled "Rate Description". If the description is not found in the drop-down menu, please enter the description in the green cells under the correct class exactly as it appears on the tariff. Once a description is selected or entered into the green cells, the input cells for the "Unit", "Amount", and "Effective Date" will appear. Please note that the base Monthly Fixed Charge is identified in the drop-down list as a "Service Charge" to coincide with the description on the tariff. Please do not enter more than one "Service Charge" for each class for which a base monthly fixed charge applies. "Note: Do not enter Standard Supply Service Rate. The rate will appear automatically on the final Tariff of Rates and Charges.

Rate Description	Unit	Amount	Effective Until Date
Residential Service Charge Smart Meter Funding Adder Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ \$ \$	17.24 2.13 0.19	April 30, 2012
General Service Less Than 50 kW Service Charge Smart Meter Funding Adder Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ \$ \$	19.80 2.13 0.52	April 30, 2012
General Service 50 to 4,999 kW Service Charge Smart Meter Funding Adder Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ \$ \$	191.34 2.13 5.09	April 30, 2012
Unmetered Scattered Load Service Charge (per connection) Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ \$	9.28 0.19	April 30, 2012
Sentinel Lighting Service Charge (per light) Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ \$	4.05 0.02	April 30, 2012
Street Lighting Service Charge (per light) Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ \$	1.36 0.01	April 30, 2012

For each class, please enter the base Distribution Volumetric Rates ("DVR") from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus and input cells in columns labeled "Unit" and "Amount".

Rate Description	Unit	Amount
Residential	\$/kWh	0.01410
General Service Less Than 50 kW	\$/kWh	0.01940
General Service 50 to 4,999 kW	\$/kW	3.91780
Unmetered Scattered Load	\$/kWh	0.03020
Sentinel Lighting	\$/kW	10.98300
Street Lighting	\$/kW	5.40700

Please enter the descriptions of all other current Variable Rates, including any applicable low voltage charges, rate riders, rate adders, etc. from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus located under the column labeled "Rate Description". If the description is not found in the drop-down menu, please enter the description of the associated rate in the green cells exactly as it appears on the tariff. Once a description is selected or entered into the green cells, the input cells for the "Unit", "Amount", and "Effective Date" will appear. \*\*Note: Do not enter the WMSR or RRRP Rate below. These rates will appear automatically on the final Tariff of Rates and Charges.

These rates will appear automatically on the final Tariff of Rates and Charges.  Rate Description	Unit	Amount	Effective Until Date
Residential			
Residential Rate Rider for Deferral/Variance Account Disposition (2010) Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery	\$/kWh \$/kWh	(0.00170)	December 31, 2014 December 31, 2011
General Service Less Than 50 kW Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kWh	(0.00180)	December 31, 2014
General Service 50 to 4,999 kW Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	(0.68750)	December 31, 2014
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery	\$/RW	0.01530	December 31, 2011
Unmetered Scattered Load Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kWh	(0.00180)	December 31, 2014
nate nation See and Tarianto Account Disposition (2010)	Ψ/ΛΥΥΠ	(0.00100)	2000111201 01, 2014

Sentinel Lighting			
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	(0.49120)	December 31, 2014
Street Lighting			
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	(0.74080)	December 31, 2014

Please enter your RTS-Network Rates from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus under the column labeled "Rate Description". If the description is not found in the drop-down menu, please enter the description in the green cells under the correct classes exactly as it appears on the tariff.

Rate Description	Unit	Amount
Residential		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00660
General Service Less Than 50 kW		
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00600
General Service 50 to 4,999 kW		
Retail Transmission Rate - Network Service Rate	\$/kW	2.42750
Unmetered Scattered Load		_
Retail Transmission Rate - Network Service Rate	\$/kWh	0.00600
Sentinel Lighting		
Retail Transmission Rate – Network Service Rate	\$/kW	1.84010
Street Lighting		
Retail Transmission Rate – Network Service Rate	\$/kW	1.83070



Please enter your RTS-Connection Rates from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus under the column labeled "Rate Description". If the description is not found in the drop-down menu, please enter the description in the green cells under the correct classes exactly as it appears on the tariff.

Rate Description	Unit	Amount
Residential		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00550
General Service Less Than 50 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00500
General Service 50 to 4,999 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.94200
Unmetered Scattered Load		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00500
Sentinel Lighting		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.53280
Street Lighting		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.50130



Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and Account 1562. Enter information into green cells only. Lines 51-61 contain footnotes and further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2009 balances, the starting point for your entries below should be the adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for the 2010 opening balance columns (for both principal and interest) without requiring entries dating back to the beginning of the continuity schedule is: Jan 1, 2005.

						2005					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-05	Transactions Debit/ (Credit) during 2005 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2005	Adjustments during 2005 - other <sup>3</sup>	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 <sup>3</sup>	Closing Interest Amounts as of Dec-31-05
Group 1 Accounts											
LV Variance Account	1550					s -					s -
RSVA - Wholesale Market Service Charge	1580					s -					s -
RSVA - Retail Transmission Network Charge	1584					\$ -					\$ -
RSVA - Retail Transmission Connection Charge	1586					\$ -					s -
RSVA - Power (excluding Global Adjustment)	1588					\$ -					\$ -
RSVA - Power - Sub-Account - Global Adjustment	1588					\$ -					\$ -
Recovery of Regulatory Asset Balances	1590					\$ -					\$ -
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595					S -					S -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595					s -					s -
	1000					•					Ÿ
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		s -	\$ -	S -	s -	S -	S -	s -	S -	s -	S -
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
Special Purpose Charge Assessment Variance Account	1521										
Deferred Payments in Lieu of Taxes	1562										ı
Group 1 Total + 1521 + 1562		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
The following is not included in the total claim but are included on a memo basis:											
Board-Approved CDM Variance Account	1567										
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										
PILs and Tax Variance for 2006 and Subsequent Years -											
Sub-Account HST/OVAT Contra Account	1592					S -					s -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595					s -					s -
Disposition and Mosoroty of Hogalatory Databoos	1333					Ψ					Ψ -

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.

- <sup>1</sup> Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board
- <sup>2</sup> 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.
- <sup>3</sup> 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.
- <sup>4</sup> Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29.
- <sup>5</sup> For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.
- e If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 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, 10 to the December 31, 2010 balance. The projected interested is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balance approved by the Board in the 2011 rate decision.
- 7 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 49).



f you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DV. eceived approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December olumn AV for principal and column BA for interest. This will allow for the correct starting point for the 2010 open ack to the beginning of the continuity schedule ie: Jan 1. 2005.

						2006					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2006 <sup>2,2A</sup>	Adjustments during 2006 - other <sup>3</sup>	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 <sup>2,2A</sup>	Adjustments during 2006 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-06
Group 1 Accounts											
LV Variance Account	1550	s -				s -	s -				s -
RSVA - Wholesale Market Service Charge	1580	\$ -				š -	š -				Š -
RSVA - Retail Transmission Network Charge	1584	s -				š -	s -				š -
RSVA - Retail Transmission Connection Charge	1586	s -				s -	s -				s -
RSVA - Power (excluding Global Adjustment)	1588	\$ -				š -	š -				š -
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -				s -	s -				s -
Recovery of Regulatory Asset Balances	1590	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	s -				s -	s -				s -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment) Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ - \$ -	\$ - \$ -	\$ - \$ -	*	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Purpose Charge Assessment Variance Account	1521										
Deferred Payments in Lieu of Taxes	1562					-\$ 878,962	\$ 14,316	-\$ 45,998			-\$ 31,682
Group 1 Total + 1521 + 1562		\$ -	\$ -	\$ -	\$ -	-\$ 878,962	\$ 14,316	-\$ 45,998	\$ -	\$ -	-\$ 31,682
The following is not included in the total claim but are included on a memo basis:											
Board-Approved CDM Variance Account	1567										1
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										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 pending 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 w

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di Although the Global Adjustment Account is not reported separately under 2.17, please provide a breakdown in rows 28 i For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transiff the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2 Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances app Include Account 1596 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, incli



f you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DV. eceived approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December olumn AV for principal and column BA for interest. This will allow for the correct starting point for the 2010 open ack to the beginning of the continuity schedule ie: Jan 1. 2005.

										2	007									
Account Descriptions	Account Number	Amoun	g Principal is as of Jan- 1-07	(Creexch	nsactions Debit/ edit) during 2007 ading interest and adjustments <sup>5</sup>	Board-Approv Disposition du 2007			stments during 007 - other <sup>3</sup>	F Bal	Closing Principal lance as of Dec-31-07	Int Amou	ening terest ints as of n-1-07	Interest J Dec-3		Board-Approved Disposition during 2007		adjustments uring 2007 - other <sup>3</sup>	Ar	osing Interest mounts as of Dec-31-07
Group 1 Accounts																				
LV Variance Account	1550	s	_					-\$	61.499	-\$	61.499	s	_				-\$	2.879	-\$	2,879
RSVA - Wholesale Market Service Charge	1580	s	_					-\$	1.437.939		1.437.939		_				\$	3,583		3,583
RSVA - Retail Transmission Network Charge	1584	s	_					-\$	536,096		536.096		_				\$	34,202		34,202
RSVA - Retail Transmission Connection Charge	1586	s	_					-\$	599,780		599,780		_				\$	14,542		14,542
RSVA - Power (excluding Global Adjustment)	1588	Š	-					s	94.090		94.090		-				\$	54.269		54,269
RSVA - Power - Sub-Account - Global Adjustment	1588	s	-					s	127,760	s	127,760	s	-				-\$	11.325	-\$	11,325
Recovery of Regulatory Asset Balances	1590	\$	-					-\$	806,069	-\$	806,069	\$	-				\$	1,020,279	\$	1,020,279
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	s	_							s		s	_						s	· · · · ·
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$	-							\$	-	\$	-						\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$		\$	-	\$	-	-\$	3,219,533	-\$	3,219,533	\$	-	\$	-	\$ -	\$	1,112,671	\$	1,112,671
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment) RSVA - Power - Sub-Account - Global Adjustment	1588	\$ \$	-	\$ \$	-	\$ \$	-	-\$ \$	3,347,293 127,760	-\$ \$	3,347,293 127,760		-	\$ \$	-	\$ - \$ -	\$ -\$	1,123,996 11,325		1,123,996 11,325
Special Purpose Charge Assessment Variance Account	1521																			
Deferred Payments in Lieu of Taxes	1562	-\$	878,962							-\$	878,962	-\$	31,682	-\$ :	37,736				-\$	69,418
Group 1 Total + 1521 + 1562		-\$	878,962	\$	=	\$	-	-\$	3,219,533	-\$	4,098,495	-\$	31,682	-\$	37,736	\$ -	\$	1,112,671	\$	1,043,253
The following is not included in the total claim but are included on a memo basis:																				
Board-Approved CDM Variance Account	1567																			
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																			
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$	-							\$		\$	-						\$	-
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$	-							\$	-	\$	-						\$	-

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 pending 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 w Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th

Agustments instructed by the Board include deterral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustment. If the adjustment relates to previously Board Approved in Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28; For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transit the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2 Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicuted Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, incl



f you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DV. eceived approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December olumn AV for principal and column BA for interest. This will allow for the correct starting point for the 2010 open ack to the beginning of the continuity schedule ie: Jan 1. 2005.

							2	2008							
	ccount umber	Opening Principa Amounts as of Ja- 1-08	al	Transactions Debit/ (Credit) during 2008 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2008	Adjustments during 2008 - other <sup>3</sup>	В	Closing Principal alance as of Dec-31-08	Openin Interes Amounts : Jan-1-0	s of	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other <sup>3</sup>	An	sing Interest nounts as of Dec-31-08
Group 1 Accounts															
LV Variance Account	1550	-\$ 61.499	-\$	4.018			-\$	65.517	-\$ 2	879	-\$ 1.011			-\$	3,890
	1580	-\$ 1,437,939		590,699			-\$	2.028.638		583				-\$	67,538
		-\$ 536,096		729,535			-S	1,265,631		202				-\$	35,302
	1586	-\$ 599,780		718,276			-S	1,318,056		542				-\$	49,652
	1588	\$ 94,090		1,093,530			-\$	999,440		269				\$	28,337
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 127,760	\$	336,530			\$	464,290	-\$ 11.	325	\$ 7,443			-\$	3,882
Recovery of Regulatory Asset Balances	1590	-\$ 806,069	-\$	647,038			-\$	1,453,107	\$ 1,020	279	-\$ 46,535			\$	973,744
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	s -					s	_	S	- 1				s	_
	1595	\$ -					\$	-	\$	-				\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 3,219,533	3 -\$	3,446,566	s -	s -	-\$	6.666.099	\$ 1.112	671	-\$ 270.854	s -	s -	s	841,817
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 3,347,293		3,783,096		s -	-S	7,130,389	\$ 1.123	996	-\$ 278,297	s -	\$ -	\$	845,699
	1588	\$ 127,760		336,530		\$ -	\$	464,290		325			\$ -	-\$	3,882
Special Purpose Charge Assessment Variance Account	1521														
Deferred Payments in Lieu of Taxes	1562	-\$ 878.962					-s	878.962	e eo	418	-\$ 31.769			-S	101,187
Deferred Fayinents in Lieu of Taxes	1302	-\$ 676,962	-				-φ	070,902	-\$ 69	410	-\$ 31,769			-9	101,107
Group 1 Total + 1521 + 1562		-\$ 4,098,495	5 -\$	3,446,566	\$ -	\$ -	-\$	7,545,061	\$ 1,043	253	-\$ 302,623	\$ -	\$ -	\$	740,630
The following is not included in the total claim but are included on a memo basis:															
	1567														
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592														
Dill a and Tay Variance for 2006 and Subsequent Veers	1592														
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -					\$	-	\$	-				\$	-
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -					\$	-	\$	-				\$	-

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 pending 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 w

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di Although the Global Adjustment Account is not reported separately under 2.17, please provide a breakdown in rows 28 i For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transiff the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2 Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances app Include Account 1596 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, incli



f you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DV. eceived approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December olumn AV for principal and column BA for interest. This will allow for the correct starting point for the 2010 open ack to the beginning of the continuity schedule ie: Jan 1. 2005.

							2	2009						
Account Descriptions	Account Number		ing Principal nts as of Jan- 1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2009	Adjustments during 2009 - other <sup>3</sup>	В	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 <sup>3</sup>	An	sing Interest nounts as of Dec-31-09
Group 1 Accounts														
LV Variance Account	1550	-\$	65.517	(343,359)			-\$	408.876	-\$ 3.890	(1,880)			-\$	5,770
RSVA - Wholesale Market Service Charge	1580	-\$	2,028,638	(313,170)			-\$	2.341.808					-\$	91,579
RSVA - Retail Transmission Network Charge	1584	-\$	1,265,631	(15,466)			-\$	1.281.097					-\$	50,209
RSVA - Retail Transmission Connection Charge	1586	-\$	1,318,056	(418,536)			-\$	1.736.592					-\$	66,456
RSVA - Power (excluding Global Adjustment)	1588	-\$	999,440	(485,178)			-\$	1,484,618					Š	15,420
RSVA - Power - Sub-Account - Global Adjustment	1588	\$	464,290	1,281,462			s	1,745,752					s	6,965
Recovery of Regulatory Asset Balances	1590	-\$	1,453,107				-\$	1,453,107	\$ 973,744	-\$ 15,965			\$	957,779
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	s	_				s		s -				S	
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$	-				\$	-	\$ -				\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$	6,666,099	\$ 294,248	s -	s -	-\$	6.960.347	\$ 841.817	-\$ 75,667	s -	s -	s	766,150
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$	7,130,389			\$ -	-\$	8.706.099				\$ -	Š	759,185
RSVA - Power - Sub-Account - Global Adjustment	1588	\$	464,290			\$ -	\$	1,745,752				\$ -	\$	6,965
Special Purpose Charge Assessment Variance Account	1521													
Deferred Payments in Lieu of Taxes	1562	-\$	878,962				-\$	878,962	-\$ 101,187	-\$ 9,080			-\$	110,267
Group 1 Total + 1521 + 1562		-\$	7,545,061	\$ 294,248	\$ -	s -	-\$	7,839,309	\$ 740,630	-\$ 84,747	\$ -	\$ -	\$	655,883
·														
The following is not included in the total claim but are included on a memo basis:														
Board-Approved CDM Variance Account	1567													
PILs and Tax Variance for 2006 and Subsequent Years	1592													
(excludes sub-account and contra account below)	.002													
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	_												
PILs and Tax Variance for 2006 and Subsequent Years -	1592								_					
Sub-Account HST/OVAT Contra Account		\$					\$		\$ -				\$	-
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$	-				\$	-	\$ -				\$	-

# For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 pending 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 w Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dia Although the Global Adjustment Account is not reported separately under 2.17, please provide a breakdown in rows 28 is For RSNA accounts only, report the net variance to the account during the year. For all other accounts, record the transit if the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to Desember 31, 20 Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances application of the decount 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period his support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed in



f you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DV eceived approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December column AV for principal and column BA for interest. This will allow for the correct starting point for the 2010 open ack to the beginning of the continuity schedule le: Jan 1. 2005.

							201	0					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-10	Transactions Debit/ (Credit) during 2010 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2010	Other <sup>3</sup> Adjustments during Q1 2010	Other <sup>3</sup> Adjustments during Q2 2010	Other <sup>3</sup> Adjustments during Q3 2010	Other <sup>3</sup> 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 <sup>3</sup>
Group 1 Accounts													
LV Variance Account	1550	-\$ 408,876	(376,176)						-\$ 785,052 -	\$ 5,770	(4,881)		
RSVA - Wholesale Market Service Charge	1580	-\$ 2.341.808	(986,684)						-\$ 3,328,492 -	\$ 91.579	(22,920)		
RSVA - Retail Transmission Network Charge	1584	-\$ 1,281,097	838,452						-\$ 442,645 -	\$ 50,209	(6,845)		
RSVA - Retail Transmission Connection Charge	1586	-\$ 1,736,592	(42,004)						-\$ 1,778,596 -	\$ 66,456	(14,107)		
RSVA - Power (excluding Global Adjustment)	1588	-\$ 1,484,618	(395,875)						-\$ 1,880,493	\$ 15,420	(12,761)		
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 1,745,752	(250,304)						\$ 1,495,448	\$ 6,965	11,942		
Recovery of Regulatory Asset Balances	1590	-\$ 1,453,107	-						-\$ 1,453,107	\$ 957,779	-\$ 10,885		
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -							\$ -	\$ -			
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -							\$ -	\$ -			
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 6,960,347	-\$ 1,212,589	\$ -	s -	\$ -	s -	s -	-\$ 8,172,936	\$ 766,150	-\$ 60,456	s -	\$ -
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 8,706,099 -	-\$ 962,286	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 9,668,385	\$ 759,185	-\$ 72,398	\$ -	\$ -
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 1,745,752	\$ 250,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,495,448	\$ 6,965	\$ 11,942	\$ -	\$ -
Special Purpose Charge Assessment Variance Account	1521		103,384						\$ 103,384		1,160.37		
Deferred Payments in Lieu of Taxes	1562	-\$ 878,962							-\$ 878,962 -	\$ 110,267	-\$ 6,366		
Group 1 Total + 1521 + 1562		-\$ 7,839,309	-\$ 1,109,205	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 8,948,514	\$ 655,883	-\$ 65,661	\$ -	\$ -
The following is not included in the total claim but are included on a memo basis:													
Board-Approved CDM Variance Account	1567								s -	s -			
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 -	1500												
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592								\$ -	\$ -			
PILs and Tax Variance for 2006 and Subsequent Years -	1592												
Sub-Account HST/OVAT Contra Account	1592	\$ -							\$ -	\$ -			
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -							\$ -	\$ -			

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 pending 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 w Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of th

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di Although the Global Adjustment Account is not reported separately under 2.17, please provide a breakdown in rows 28 i For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the trans: If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2 Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, 1, 2010 balance adjusted for the disposed balances applicated Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, incl



f you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DV. eceived approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December olumn AV for principal and column BA for interest. This will allow for the correct starting point for the 2010 open ack to the beginning of the continuity schedule ie: Jan 1. 2005.

Account Descriptions	Account Number		osing Interest mounts as of Dec-31-10
Group 1 Accounts			
LV Variance Account	1550	-\$	10,651
RSVA - Wholesale Market Service Charge	1580	-\$	114,499
RSVA - Retail Transmission Network Charge	1584	-\$	57,053
RSVA - Retail Transmission Connection Charge	1586	-\$	80,563
RSVA - Power (excluding Global Adjustment)	1588	\$	2,659
RSVA - Power - Sub-Account - Global Adjustment	1588	\$	18,908
Recovery of Regulatory Asset Balances	1590	\$	946,894
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$	-
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$	705,695
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$	686,787
RSVA - Power - Sub-Account - Global Adjustment	1588	\$	18,908
Special Purpose Charge Assessment Variance Account	1521	\$	1,160
Deferred Payments in Lieu of Taxes	1562	-\$	116,633
Group 1 Total + 1521 + 1562		\$	590,222
The following is not included in the total claim but are included on a memo basis:			
Board-Approved CDM Variance Account	1567	\$	-
PILs and Tax Variance for 2006 and Subsequent Years	1592		
(excludes sub-account and contra account below)	1552	\$	-
PILs and Tax Variance for 2006 and Subsequent Years -	1592		
Sub-Account HST/OVAT Input Tax Credits (ITCs)		\$	-
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$	
Disposition and Recovery of Regulatory Balances <sup>7</sup>	4505		-
Disposition and Recovery of Regulatory Datances	1595	\$	-

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 pending 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 in Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 is For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transif if the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2 Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from Januar recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances app Include Account 1595 apart of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, incli



f you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DV. eceived approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December olumn AV for principal and column BA for interest. This will allow for the correct starting point for the 2010 open ack to the beginning of the continuity schedule ie: Jan 1. 2005.

		2011					Projected Inte	erest on Dec-31-1	0 Balances	2.1.7 RRR	
	count	Principal Disposition during 2011 - instructed by Board	Inter Dispos during instruct Boa	sition 2011 - ted by	Closing Principal Balances as of Dec 31-10 Adjusted for Dispositions during 2011	Closing Interest Balance as of Dec 31-10 Adjusted during 2011 Disposition	Projected Interest from Jan 1, 2011 to December 31, 2011 on Dec 31 -10 balance adjusted for disposition during 2011 <sup>5</sup>	Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 <sup>6,7</sup>	Total Claim	As of Dec 31-10 <sup>4</sup>	Variance RRR vs. 2010 Balance (Principal + Interest)
Group 1 Accounts											
LV Variance Account	550	\$ 65,517 -	-\$	4,755	-\$ 719,535	-\$ 5,896	-\$ 10,577	\$ 402	\$ 735,606	-\$ 795,702	\$ 0
RSVA - Wholesale Market Service Charge	580	\$ 2,028,638 -	-\$ 9	94,332	-\$ 1,299,854	-\$ 20,167	-\$ 19,108	\$ 12,459	\$ 1,326,670	-\$ 3,442,990	\$ 1
RSVA - Retail Transmission Network Charge	584	\$ 1,265,631 -	-\$ :	52,018	\$ 822,986	-\$ 5,035	\$ 12,098	\$ 7,775	\$ 837,824	-\$ 499,700	-\$ 2
	586	\$ 1,318,056 -		67,061							
	588 -	\$ 999,440		15,136							
	588	\$ 464,290		2,250							
	590	\$ 1,453,107	\$ 95	54,551	\$ -	-\$ 7,657	\$ -	\$ 7,655	\$ 2	-\$ 506,210	\$ 3
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	595				\$ -	\$ -			\$ -		\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	595				\$ -	\$ -			\$ -		s -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)	l.	\$ 6,666,099	\$ 75	53,771	-\$ 1,506,837	-\$ 48,076	-\$ 22,150	\$ 39,671	\$ 1,537,392	-\$ 7,467,238	\$ 3
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)	-	\$ 7,130,389	\$ 75	51,521	-\$ 2,537,996	-\$ 64,734	-\$ 37,308	\$ 42,523	\$ 2,597,514	-\$ 8,981,595	\$ 3
RSVA - Power - Sub-Account - Global Adjustment	588	\$ 464,290	\$	2,250	\$ 1,031,158	\$ 16,658	\$ 15,158	-\$ 2,852	\$ 1,060,122	\$ 1,514,356	\$ 0
Special Purpose Charge Assessment Variance Account	521						\$ 104	-\$ 113,294	\$ 8,646	\$ 104,544	s -
Deferred Payments in Lieu of Taxes	562				-\$ 878,962	-\$ 116,633	-\$ 11,734		\$ 1,007,329	-\$ 1,659,343	-\$ 663,748
Group 1 Total + 1521 + 1562	-	\$ 6,666,099	\$ 75	53,771	-\$ 2,385,799	-\$ 164,709	-\$ 33,780	-\$ 73,623	\$ 2,553,367	-\$ 9,022,037	-\$ 663,745
The following is not included in the total claim but are included on a memo basis:											
Board-Approved CDM Variance Account	567								\$ -		\$ -
PILs and Tax Variance for 2006 and Subsequent Years  (excludes sub-account and contra account below)	592								s -		s .
Dillio and Tay Variance for 2006 and Subsequent Vegra	592								s -		s -
Bll c and Tay Variance for 2006 and Subsequent Vegre	592								\$ -		s -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	595								s -		\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e. negative figure) as per the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 pending 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 in Adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 ; For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transit the LDC's 2011 rate year started January 1, the projected internol aniany 1, 2011 to December 31, 2 Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, 2011 to Applicate Joseph 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicuted Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, inclined to the control of the proper than 1595. If the recovery (or refund) period has not been completed, inclined to the control of the control



In the green shaded cells, enter the most recent Board Approved volumetric forecast. If there is a material difference between the latest Board-approved volumetric forecast and the most recent 12-month actual volumetric data. use the most recent 12-month actual data.

Rate Class	Unit	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue <sup>1</sup>	1590 Recovery Share Proportion*	1595 Recovery Share Proportion (2008) <sup>2</sup>	1595 Recovery Share Proportion (2009) <sup>2</sup>
Residential	\$/kWh	350,407,180		37,493,568	- 1	6,458,704	42%		
General Service Less Than 50 kW	\$/kWh	75,150,446		11,422,868	-	1,046,759	9%		
General Service 50 to 4,999 kW	\$/kW	414,547,692	966,330	361,071,040	841,673	2,343,490	47%		
Unmetered Scattered Load	\$/kWh	2,493,809		-	-	44,457	0%		
Sentinel Lighting	\$/kW	43,361	120	-	-	1,393	0%		
Street Lighting	\$/kW	9,090,771	24,361	9,090,771	24,361	130,829	2%		
Total		851,733,259	990,811	419,078,247	866,034	10,025,632	100%	0%	0%
Total Claim (including Accounts 1521 and 1562)		-\$ 2.553.367							

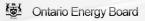
Total Claim (including Accounts 1521 and 1562)	-9	2,555,367
Total Claim for Threshold Test	•	4 507 000
(All Group 1 Accounts)	-\$	1,537,392
Threshold Test <sup>3</sup> (Total Claim per kWh)	-	0.00181

<sup>&</sup>lt;sup>1</sup> For Account 1562, the allocation to customer classes should be performed on the basis of the test year distribution revenue allocation to customer classes found in the Applicant's Cost of Service application that was most recently approved at the time of disposition of the 1562 account balance.

<sup>&</sup>lt;sup>2</sup> Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

<sup>&</sup>lt;sup>3</sup> The Threshold Test does not include the amount in 1521 nor 1562.





### Deferral / Variance Account Work Form

Whitby Hydro Electric Corporation - EB-2011-0206

No input required. This worksheet allocates the deferral/variance account balances (Group 1, 1521, 1588 GA and 1562) to the appropriate classes.

### Allocation of Group 1 Accounts (Excluding Account 1588 - Global Adjustment)

Rate Class	Units	Billed kWh	% kWh	1550	1580	1584	1586	1588*	1590	1595 (2008)	1595 (2009)	1521	Total
Residential	\$/kWh	350,407,180	41.14%	(302,632)	(545,798)	344,685	(194,478)	(370,406)	(1)	0	0	(3,557)	(1,072,187)
General Service Less Than 50 kW	\$/kWh	75,150,446	8.82%	(64,904)	(117,055)	73,923	(41,709)	(79,440)	(0)	0	0	(763)	(229,948)
General Service 50 to 4,999 kW	\$/kW	414,547,692	48.67%	(358,027)	(645,704)	407,778	(230,076)	(438,207)	(1)	0	0	(4,208)	(1,268,446)
Unmetered Scattered Load	\$/kWh	2,493,809	0.29%	(2,154)	(3,884)	2,453	(1,384)	(2,636)	(0)	0	0	(25)	(7,631)
Sentinel Lighting	\$/kW	43,361	0.01%	(37)	(68)	43	(24)	(46)	(0)	0	0	(0)	(133)
Street Lighting	\$/kW	9,090,771	1.07%	(7,851)	(14,160)	8,942	(5,045)	(9,610)	(0)	0	0	(92)	(27,816)
Total		851,733,259	100.00%	(735,606)	(1,326,670)	837,824	(472,717)	(900,344)	(2)	0	0	(8,646)	(2,606,160)

<sup>\*</sup> RSVA - Power (Excluding Global Adjustment)

### 1588 RSVA - Power (Global Adjustment Sub-Account)

Rate Class	non-RPP kWh	% kWh	1588
Residential	37,493,568	8.95%	94,846
General Service Less Than 50 kW	11,422,868	2.73%	28,896
General Service 50 to 4,999 kW	361,071,040	86.16%	913,384
Unmetered Scattered Load	-	0.00%	-
Sentinel Lighting	-	0.00%	-
Street Lighting	9,090,771	2.17%	22,996
Total	419,078,247	100.00%	1,060,122

### **Allocation of Account 1562**

	% of Distribution Revenue		Allocation of Balance in Account 1562
Residential	64.4%	-	648,941
General Service Less Than 50 kW	10.4%	-	105,173
General Service 50 to 4,999 kW	23.4%	-	235,463
Unmetered Scattered Load	0.4%	-	4,467
Sentinel Lighting	0.0%	-	140
Street Lighting	1.3%	-	13,145
Total	100.0%	Ξ	1,007,329



No input required. This workshseet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and associated rate riders for the global adjustment sub-account.

Please indicate the Rate Rider Recovery Period (in years)

Rate Class	Unit	Billed kWh	Allocated by kWh/kW (RPP) or Distribution Billed kW Revenue		I by RPP) De	Deferral/Variance Account Rate Rider		Account Rate		Account 1588 Global Adjustment		Billed kWh or Estimated kW for Non-RPP	Global Adjustment Rate Rider
Residential	\$/kWh	350,407,180	-	-\$ 1,72	1,128	(\$0.00123)	\$/kWh	\$	94,846	37,493,568	\$0.00063		
General Service Less Than 50 kW	\$/kWh	75,150,446	-	-\$ 33	5,121	(\$0.00111)	\$/kWh	\$	28,896	11,422,868	\$0.00063		
General Service 50 to 4,999 kW	\$/kW	414,547,692	966,330	-\$ 1,50	3,909	(\$0.38908)	\$/kW	\$	913,384	841,673	\$0.27130		
Unmetered Scattered Load	\$/kWh	2,493,809	-	-\$ 1:	2,097	(\$0.00121)	\$/kWh	\$	-	-	\$0.00000		
Sentinel Lighting	\$/kW	43,361	120	-\$	273	(\$0.56800)	\$/kW	\$	-	-	\$0.00000		
Street Lighting	\$/kW	9,090,771	24,361	-\$ 4	0,961	(\$0.42036)	\$/kW	\$	22,996	24,361	\$0.23600		
Total		851,733,259	990,811	-\$ 3,61	3,489			\$	1,060,122				



Below is a listing of the current Monthly Fixed Charges. All rates with expired effective dates have been removed. In columns "B", "K", and "M" (green cells), please enter all additional Monthly Fixed Charges you are proposing (eg: Smart Meter Funding Adder, etc). Please ensure that the word "Rider" or "Adder" is included in the description (as applicable).

Rate Description	Unit	Amount	Effective Until Date	Proposed Amount	Effective Until Date
Residential					
Service Charge Smart Meter Funding Adder Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ \$ \$	17.24 2.13 0.19	April 30, 2012		
	\$ \$				
General Service Less Than 50 kW					
Service Charge Smart Meter Funding Adder Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ \$ \$	19.80 2.13 0.52	April 30, 2012		
	\$ \$				
General Service 50 to 4,999 kW	\$				
Service Charge Smart Meter Funding Adder Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ \$ \$	191.34 2.13 5.09	April 30, 2012		
	\$ \$				
Unmetered Scattered Load	\$				
Service Charge (per connection) Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ \$ \$	9.28 0.19	April 30, 2012		
	\$ \$				
Sentinel Lighting	Ů				
Service Charge (per light) Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ \$	4.05 0.02	April 30, 2012		
	\$ \$				
Street Lighting	\$				
Service Charge (per light) Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ \$ \$	1.36 0.01	April 30, 2012		
	\$ \$				



Below is a listing of the current Distribution Volumetric Rates other than the base rates. All rates with expired effective dates have been removed. In columns "B", "K", and "M" (green cells), please enter all additional volumetric rates you are proposing (eg: LRAM/SSM, Tax Adjustments, etc.). Please ensure that the word "Rider" or "Adder" is included in the description (as applicable).

Rate Description	Unit	Amount	Effective Until Date	Proposed Amount	Effective Until Date
Residential					
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kWh	-0.00170	December 31, 2014	0.00400	D
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery	\$/kWh			0.00120	December 31, 2012
General Service Less Than 50 kW					
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kWh	-0.00180	December 31, 2014		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery	\$/kWh			0.00250	December 31, 2012
General Service 50 to 4,999 kW					
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	-0.68750	December 31, 2014		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery	\$/kW	0.00700	December 61, 2014	0.09520	December 31, 2012
Unmetered Scattered Load					
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kWh	-0.00180	December 31, 2014		



Below is a listing of the current Distribution Volumetric Rates other than the base rates. All rates with expired effective dates have been removed. In columns "B", "K", and "M" (green cells), please enter all additional volumetric rates you are proposing (eg: LRAM/SSM, Tax Adjustments, etc.). Please ensure that the word "Rider" or "Adder" is included in the description (as applicable).

Rate Description	Unit	Amount	Effective Until Date	Proposed Amount	Effective Until Date
Rate Description	Unit	Amount	Date	Amount	Date
Sentinel Lighting	0/114/	0.40400	D   04 0044		
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	-0.49120	December 31, 2014		
Street Lighting		•			
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	-0.74080	December 31, 2014		
		l			

Current RTSR-Network Rates are listed below. In column "K", please enter your proposed RTSR-Network Rates as per Sheet 13 of the Board's RTSR Workform.

Rate Description	Unit	Current Amount	% Adjustment	Proposed Amount
Residential	1			
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00660	4.545%	0.00690
General Service Less Than 50 kW				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00600	3.333%	0.00620
General Service 50 to 4,999 kW				
Retail Transmission Rate – Network Service Rate	\$/kW	2.42750	4.111%	2.52730
Unmetered Scattered Load				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00600	3.333%	0.00620
Sentinel Lighting				
Retail Transmission Rate – Network Service Rate	\$/kW	1.84010	4.114%	1.91580
Charact I imbelia a				
Street Lighting Retail Transmission Rate – Network Service Rate	\$/kW	1.83070	4.113%	1.90600



Current RTSR-Connection Rates are listed below. In column "K", please enter your proposed RTSR-Connection Rates as per Sheet 13 of the Board's RTSR Workform.

Rate Description	Unit	Current Amount	% Adjustment	Proposed Amount
Residential				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00550	3.636%	0.00570
General Service Less Than 50 kW				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00500	4.000%	0.00520
General Service 50 to 4,999 kW				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.94200	3.646%	2.01280
Unmetered Scattered Load Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00500	4.000%	0.00520
Continual Limbilian				
Sentinel Lighting Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.53280	3.640%	1.58860
Street Lighting				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.50130	3.644%	1.55600



If applicable, please enter any adjustments related to the revenue to cost ratio model into columns H and K.

The Price Escalator has been set at the 2011 values and will be updated by Board staff. The Stretch Factor Value will also be updated by Board staff.

Price Escalator 1.30% Productivity Factor 0.72% Price Cap Index 0.18%

Choose Stretch Factor Group | | Associated Stretch Factor Value 0.4%

Rate Description	Unit	Current MFC	MFC Adjustment from R/C Model	Current Volumetric U Charge	Unit	DVR Adjustment from R/C Model	Price Cap Index	Proposed MFC	Proposed Volumetric Charge
Residential									
General Service Less Than 50 kW	\$	17.24	(0.05)	0.01410 \$	\$/kWh		0.180%	17.22	0.01413
General Service Less Than 50 kW	\$	19.80		0.01940 \$	\$/kWh		0.180%	19.84	0.01943
General Service 50 to 4,999 kW	•	404.04		0.04700	2/1.34/		0.4000/	404.00	0.00405
Unmetered Scattered Load	\$	191.34		3.91780 \$	\$/kW		0.180%	191.68	3.92485
• 4 4444	\$	9.28		0.03020 \$	\$/kWh		0.180%	9.30	0.03025
Sentinel Lighting	\$	4.05	0.61	10.98300 \$	\$/kW	1.63890	0.180%	4.67	12.64462
Street Lighting	•								
	\$	1.36	0.15	5.40700 \$	\$/kW	0.59890	0.180%	1.51	6.01671



Whitby Hydro Electric Corporation - EB-2011-0206

Please enter the descriptions of the current Loss Factors from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menu in the column labeled "Loss Factors". If the description is not found in the drop-down menu, please enter the description in the green cells under the correct classes.

Loss Factors	Current
--------------	---------

Total Loss Factor – Secondary Metered Customer < 5,000 kW Total Loss Factor – Primary Metered Customer < 5,000 kW

Whitby Hydro Electric Corporation - EB-2011-0206

The standard Allowance rates have been included as default entries. If you have different rates, please make the appropriate corrections in the green cells be As well, please enter the current Specific Service Charges below. The standard Retail Service Charges have been entered below. If you have different rates, please make the appropriate corrections in columns B, D or E as applicable (cells are unlocked).

UNIT CURRENT

#### **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month

Primary Metering Allowance for transformer losses – applied to measured demand and energy

\$/kW	(0.60)
%	(1.00)

#### SPECIFIC SERVICE CHARGES

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

#### **Customer Administration**

Arrears certificate
Statement of account
Pulling post dated cheques
Easement letter
Account history
Credit reference/credit check (plus credit agency costs)
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)
Returned cheque charge (plus bank charges)
Special meter reads
Meter dispute charge plus Measurement Canada fees (if meter found correct)
Legal letter charge

\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
_	
\$	30.00
\$	30.00 15.00
\$	15.00
\$ \$	15.00 30.00

#### Non-Payment of Account

Late Payment - per month
Late Payment - per annum
Collection of account charge - no disconnection
Collection of account charge - no disconnection - after regular hours
Disconnect/Reconnect at meter - during regular hours
Disconnect/Reconnect at meter - after regular hours
Disconnect/Reconnect at pole - during regular hours
Disconnect/Reconnect at pole - after regular hours

%	1.50
%	19.56
\$	30.00
\$	165.00
\$	65.00
\$	185.00
\$	185.00
\$	415.00

#### Other

Install/Remove load control device - during regular hours
Install/Remove load control device - after regular hours
Service call - customer-owned equipment
Service call - after regular hours
Temporary service install & remove - overhead - no transformer
Temporary service install & remove - underground - no transformer
Temporary service install & remove - overhead - with transformer
Specific Charge for Access to the Power Poles \$/pole/year
Specific charge for Access to the Fower Foles & pole/year

\$ 65.00	
\$ 185.00	
\$ 30.00	
\$ 165.00	
\$ 500.00	
\$ 300.00	
\$ 1,000.00	
\$ 22.35	

#### **RETAIL SERVICE CHARGES (if applicable)**

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, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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 Monthly Fixed Charge, per customer, per retailer Monthly Variable Charge, per customer, per retailer Distributor-consolidated billing monthly charge, per customer, per retailer Retailer-consolidated billing monthly credit, per customer, per retailer Service Transaction Requests (STR)  Request fee, per request, applied to the requesting party Processing fee, per request, applied to the requesting party 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	\$ \$/cust. \$/cust. \$/cust. \$	100.00 20.00 0.50 0.30 (0.30) 0.25 0.50
Electronic Business Transaction (EBT) system, applied to the requesting party Up to twice a year More than twice a year, per request (plus incremental delivery costs)	\$ \$	no charge 2.00

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0206

0.25

#### RESIDENTIAL SERVICE CLASSIFICATION **APPLICATION MONTHLY RATES AND CHARGES - Delivery Component** Service Charge \$ 17.22 Smart Meter Funding Adder \$ 2.13 Rate Rider for Recovery of Late Payment Penalty Litigation Costs 0.19 Distribution Volumetric Rate \$/kWh 0.0141 Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until December 31, 2014 -0.0017 \$/kWh Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - Effective Until December 31, 2012 \$/kWh 0.0012 Rate Rider for Deferral/Variance Account Disposition (2012) \$/kWh -0.0012 Rate Rider for Global Adjustment Sub-Account (2012) - Applicable only for Non-RPP Customers \$/kWh 0.0006 Retail Transmission Rate - Network Service Rate \$/kWh 0.0069 Retail Transmission Rate - Line and Transformation Connection Service Rate \$/kWh 0.0057 **MONTHLY RATES AND CHARGES - Regulatory Component** 0.0052 Wholesale Market Service Rate \$/kWh Rural Rate Protection Charge \$/kWh 0.0013

Standard Supply Service - Administrative Charge (if applicable)

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0206

#### **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION APPLICATION MONTHLY RATES AND CHARGES - Delivery Component** Service Charge \$ 19.84 Smart Meter Funding Adder \$ 2.13 Rate Rider for Recovery of Late Payment Penalty Litigation Costs \$ 0.52 Distribution Volumetric Rate \$/kWh 0.0194 Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until December 31, 2014 \$/kWh -0.0018 Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - Effective Until December 31, 2012 \$/kWh 0.0025 Rate Rider for Deferral/Variance Account Disposition (2012) \$/kWh -0.0011 Rate Rider for Global Adjustment Sub-Account (2012) - Applicable only for Non-RPP Customers \$/kWh 0.0006 Retail Transmission Rate - Network Service Rate \$/kWh 0.0062 Retail Transmission Rate - Line and Transformation Connection Service Rate \$/kWh 0.0052 **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

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION		
APPLICATION		
MONTHLY RATES AND CHARGES - Delivery Component Service Charge	\$	191.68
Smart Meter Funding Adder	\$	2.13
Rate Rider for Recovery of Late Payment Penalty Litigation Costs  Distribution Volumetric Rate	\$ \$/kW	5.09 3.9249
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until December 31, 2014	\$/kW	-0.6875
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery - Effective Until December 31, 2012	\$/kW	0.0952
Rate Rider for Deferral/Variance Account Disposition (2012) Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kW \$/kW	-0.3891 0.2713
Retail Transmission Rate – Network Service Rate	\$/kW	2.5273
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.0128
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge Standard Supply Service – Administrative Charge (if applicable)	\$/kWh \$	0.0013 0.25
Standard Supply Solvids Manifestrative Orlarge (ii applicable)	Ψ	0.23

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		LB-2011-0200
APPLICATION		
MONTHLY RATES AND CHARGES - Delivery Component Service Charge (per connection) Rate Rider for Recovery of Late Payment Penalty Litigation Costs Distribution Volumetric Rate Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until December 31, 2014 Rate Rider for Deferral/Variance Account Disposition (2012) Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$ \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh	9.30 0.19 0.0303 -0.0018 -0.0012 0.0062 0.0052
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge Standard Supply Service – Administrative Charge (if applicable)	\$/kWh \$/kWh \$	0.0052 0.0013 0.25

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

SENTINEL LIGHTING SERVICE CLASSIFICATION		
APPLICATION		
MONTHLY RATES AND CHARGES - Delivery Component Service Charge (per light) Rate Rider for Recovery of Late Payment Penalty Litigation Costs Distribution Volumetric Rate Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until December 31, 2014 Rate Rider for Deferral/Variance Account Disposition (2012) Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$ \$ \$/kW \$/kW \$/kW \$/kW	4.67 0.02 12.6446 -0.4912 -0.568 1.9158 1.5886
MONTHLY RATES AND CHARGES – Regulatory Component	Φ/I-λΛ/I-	0.0050
Wholesale Market Service Rate Rural Rate Protection Charge Standard Supply Service – Administrative Charge (if applicable)	\$/kWh \$/kWh \$	0.0052 0.0013 0.25

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

STREET LIGHTING SERVICE CLASSIFICATION		LB-2011-0200
APPLICATION		
MONTHLY RATES AND CHARGES - Delivery Component Service Charge (per light) Rate Rider for Recovery of Late Payment Penalty Litigation Costs Distribution Volumetric Rate Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until December 31, 2014 Rate Rider for Deferral/Variance Account Disposition (2012) Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate  MONTHLY RATES AND CHARGES – Regulatory Component	\$ \$/kW \$/kW \$/kW \$/kW \$/kW \$/kW	1.51 0.01 6.0167 -0.7408 -0.4204 0.236 1.906 1.556
Wholesale Market Service Rate Rural Rate Protection Charge Standard Supply Service – Administrative Charge (if applicable)	\$/kWh \$/kWh \$	0.0052 0.0013 0.25

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0206

#### microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's micoFIT program and connected to the distribuor's distribution system. Further servicing details are available in the distributor's Condition 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, beit 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, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Programs, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge \$ 5.25

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0206

#### **ALLOWANCES**

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

#### SPECIFIC SERVICE CHARGES

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

#### **Customer Administration**

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Returned cheque charge (plus bank charges)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Legal letter charge	\$	15.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
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
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00
Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1000.00
Specific Charge for Access to the Power Poles - per pole/year	\$	22.35

Effective Date January 1, 2012 Implementation Date January 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

#### RETAIL SERVICE CHARGES (if applicable)

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charg€
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 factor will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0454
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0349

Whitby Hydro Electric Corporation - EB-2011-0206



#### Rate Class

#### Residential

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	17.24	17.22
Smart Meter Funding Adder	2.13	2.13
Service Charge Rate Rider(s)	0.19	0.19
Distribution Volumetric Rate	0.01410	0.01413
Distribution Volumetric Rate Rider(s)	(0.00120)	(0.00173)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00660	0.00690
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00550	0.00570
Wholesale Market Service Rate	0.0052	0.0052
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0454	1.0454

Consumption	800	kWh		kW
RPP Tier One	600	kWh	Load Factor	

Current Loss Factor	1.0454
Proposed Loss Factor	1.0454

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	600.00	0.0680	40.80	600.00	0.0680	40.80	0.00	0.00%	32.60%
Energy Second Tier (kWh)	236.32	0.0790	18.67	236.32	0.0790	18.67	0.00	0.00%	14.92%
Sub-Total: Energy			59.47			59.47	0.00	0.00%	47.52%
Service Charge	1	17.24	17.24	1	17.22	17.22	-0.02	(0.11)%	13.76%
Service Charge Rate Rider(s)	1	2.32	2.32	1	2.32	2.32	0.00	0.00%	1.85%
Distribution Volumetric Rate	800	0.0141	11.28	800	0.0141	11.30	0.02	0.18%	9.03%
Low Voltage Volumetric Rate	800	0.0000	0.00	800	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	800	(0.0012)	(0.96)	800	(0.0017)	(1.38)	-0.42	44.00%	(1.10)%
Total: Distribution			29.88			29.46	-0.42	(1.41)%	23.54%
Retail Transmission Rate - Network Service Rate	836.32	0.0066	5.52	836.32	0.0069	5.77	0.25	4.55%	4.61%
Retail Transmission Rate – Line and Transformation Connection Service Rate	836.32	0.0055	4.60	836.32	0.0057	4.77	0.17	3.64%	3.81%
Total: Retail Transmission			10.12			10.54	0.42	4.13%	8.42%
Sub-Total: Delivery (Distribution and Retail Transmission)			40.00			40.00	-0.00	(0.01)%	31.96%
Wholesale Market Service Rate	836.32	0.0052	4.35	836.32	0.0052	4.35	0.00	0.00%	3.47%
Rural Rate Protection Charge	836.32	0.0013	1.09	836.32	0.0013	1.09	0.00	0.00%	0.87%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.20%
Sub-Total: Regulatory			5.69			5.69			4.54%
Debt Retirement Charge (DRC)	800.00	0.00700	5.60	800	0.0070	5.60	0.00	0.00%	4.47%
Total Bill before Taxes			110.75			110.75	-0.00	(0.00)%	88.50%
HST		13%	14.40		13%	14.40	-0.00	(0.00)%	11.50%
Total Bill			125.15			125.15	-0.00	(0.00)%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-12.52		(10%)	-12.51			
Total Bill (less OCEB)			112.64			112.63	(0.00)	(0.00)%	

# APPENDIX E 2012 RTSR ADJUSMENT WORKFORM



Ontario Energy Board
RTSR WORK FORM FOR
ELECTRICITY DISTRIBUTORS

**Choose Your Utility:** 

Woodstock Hydro Services Inc.

Application Type: IRM3

OEB Application #: EB-2011-0206

LDC Licence #: ED-2002-0571

Last COS OEB Application #: EB-2009-0274

Last COS Re-Basing Year: 2010

#### Application Contact Information

Name: Ramona Abi-Rashed

Title: Treasurer

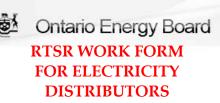
Phone Number: 905 668-5878

Email Address: rabirashed@whitbyhydro.on.ca

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1. Info 7. Current Wholesale

2. Table of Contents 8. Forecast Wholesale

3. Rate Classes 9. Adj Network to Current WS

4. RRR Data 10. Adj Conn. to Current WS

5. UTRs and Sub-Transmission 11. Adj Network to Forecast WS

6. Historical Wholesale 12. Adj Conn. to Forecast WS



- 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

Rate Class	Unit	RTSR - Network	RTSR - Connection
Residential General Service Less Than 50 kW General Service 50 to 4,999 kW Unmetered Scattered Load Sentinel Lighting Street Lighting Choose Rate Class	kWh kW kWh kW	\$ 0.0066 \$ 0.0060 \$ 2.4275 \$ 0.0060 \$ 1.8401 \$ 1.8307	\$ 0.0055 \$ 0.0050 \$ 1.9420 \$ 0.0050 \$ 1.5328 \$ 1.5013



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	Adjusted Metered kWh	Adjusted Metered kW	Applicable Loss Factor	Load Factor	Loss Adjusted Billed kWh	Billed kW
Residential	kWh	365,971,723		1.0454		382,586,839	-
General Service Less Than 50 kW	kWh	75,736,022		1.0454		79,174,437	-
General Service 50 to 4,999 kW	kW		974,348		0.00%	-	974,348
Unmetered Scattered Load	kWh	1,896,326		1.0454		1,982,419	-
Sentinel Lighting	kW		102		0.00%	-	102
Street Lighting	kW		24,246		0.00%	-	24,246



### Ontario Energy Board

#### RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

#### Whitby Hydro Electric Corporation - EB-2011-0206 - IRM3

Uniform Transmission Rates	Unit		ective ry 1, 2010		fective ary 1, 2011		fective ary 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		ective ry 1, 2010		fective ary 1, 2011		fective ary 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		ective ry 1, 2010		fective ary 1, 2011		fective ary 1, 2012
Rate Description			Rate		Rate	1	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	\$	0.0050	\$	0.0050	\$	0.0050

Ontario Energy Board
RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS

Whitby Hydro Electric Corporation - EB-2011-0206 - IRM3

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data". For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

connection a	and transformer connect	tion columns are	completed.								
IESO		Network		Line (	Connectio	n	Transform	ation Co	nnection	То	tal Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	I	Amount
January	122,237	\$2.97	363,044	130,092	\$0.73	94,967	130,092	\$1.71	222,457	\$	317,424
February	115,367	\$2.97	342,640	115,367	\$0.73	84,218	115,367	\$1.71	197,278	\$	281,495
March	105,203	\$2.97	312,453	105,203	\$0.73	76,798	105,203	\$1.71	179,897	\$	256,695
April	82,318	\$2.97	244,484	91,814	\$0.73	67,024	91,814	\$1.71	157,002	\$	224,026
May	144,445	\$2.97	429,002	145,352	\$0.73	106,107	145,352	\$1.71	248,552	\$	354,659
June	123,338	\$2.97	366,314	132,541	\$0.73	96,755	132,541	\$1.71	226,645	\$	323,400
July	158,609	\$2.97	471,069	162,377	\$0.73	118,535	162,377	\$1.71	277,665	\$	396,200
August	156,059	\$2.97	463,495	160,951	\$0.73	117,494	160,951	\$1.71	275,226	\$	392,720
September	165,186	\$2.97	490,602	165,280	\$0.73	120,654	165,280	\$1.71	282,629	\$	403,283
October	104,072	\$2.97	309,094	104,072	\$0.73	75,973	104,072	\$1.71	177,963	\$	253,936
November	116,378	\$2.97	345,643	118,897	\$0.73	86,795	118,897	\$1.71	203,314	\$	290,109
December	136,677	\$2.97	405,931	136,677	\$0.73	99,774	136,677	\$1.71	233,718	\$	333,492
	130,077	φ2.97	405,931	130,077	φυ./3	99,774	130,077	Φ1.71	233,716	Φ	333,492
Total	1,529,889	\$ 2.97	\$ 4,543,770	1,568,623	\$ 0.73	\$ 1,145,095	1,568,623	\$ 1.71	\$ 2,682,345	\$	3,827,440
HYDRO ONE		Network		Line (	Connectio	n	Transform	ation Co	nnection	To	otal Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	I	Amount
January	25,915	\$2.24	58,050	25,915	\$0.60	15,549	25,915	\$1.39	36,022	\$	51,571
February	24,546	\$2.24	54,983	24,546	\$0.60	14,728	24,546	\$1.39	34,119	\$	48,847
March	24,673	\$2.24	55,268	24,673	\$0.60	14,804	24,673	\$1.39	34,295	\$	49,099
April	25,446	\$2.37	60,364	25,446	\$0.61	15,596	25,446	\$1.43	36,273	\$	51,869
May	30,226	\$2.65	80,099	30,226	\$0.64	19,345	30,226	\$1.50	45,339	\$	64,684
June	31,585	\$2.65	83,700	41,601	\$0.64	26,625	41,601	\$1.50	62,402	\$	89,026
July	18,694	\$2.65	49,539	18,694	\$0.64	11,964	18,694	\$1.50	28,041	\$	40,005
August	19,022	\$2.65	50,408	19,022	\$0.64	12,174	19,022	\$1.50	28,533	\$	40,707
September	17,259	\$2.65	45,736	17,259	\$0.64	11,046	17,259	\$1.50	25,889	\$	36,934
October	16,186	\$2.65	42,893	16,186	\$0.64	10,359	16,186	\$1.50	24,279	\$	34,638
November	16,353	\$2.65	43,335	16,438	\$0.64	10,520	16,438	\$1.50	24,657	\$	35,177
December	16,494	\$2.65	43,709	16,494	\$0.64	10,556	16,494	\$1.50	24,741	\$	35,297
Total	266,399	\$ 2.51	\$ 668,085	276,500	\$ 0.63	\$ 173,265	276,500	\$ 1.46	\$ 404,589	\$	577,854
TOTAL		Network		Line (	Connectio	n	Transform	ation Co	nnection	To	otal Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	I	Amount
January	148,152	\$2.84	\$ 421,093	156,007	\$0.71	\$ 110,516	156,007	\$1.66	\$ 258,479	\$	368,995
February	139,913	\$2.84	\$ 397,623	139,913	\$0.71	\$ 98,946	139,913	\$1.65	\$ 231,397	\$	330,342
March	129,876	\$2.83	\$ 367,720	129,876	\$0.71	\$ 91,602	129,876	\$1.65	\$ 214,193	\$	305,795
April	107,764	\$2.83	\$ 304,849	117,260	\$0.70	\$ 82,620	117,260	\$1.65	\$ 193,275	\$	275,895
May	174,671	\$2.91	\$ 509,101	175,578	\$0.71	\$ 125,452	175,578	\$1.67	\$ 293,891	\$	419,343
June	154,923	\$2.90	\$ 450,014	174,142	\$0.71	\$ 123,380	174,142	\$1.66	\$ 289,047	\$	412,426
July	177,303	\$2.94	\$ 520,608	181,071	\$0.72	\$ 130,499	181,071	\$1.69	\$ 305,706	\$	436,205
August	175,081	\$2.94	\$ 513,904	179,973	\$0.72	\$ 129,668	179,973	\$1.69	\$ 303,759	\$	433,428
September	182,445	\$2.94	\$ 536,339	182,539	\$0.72	\$ 131,700	182,539	\$1.69	\$ 308,517	\$	440,217
October	120,258	\$2.93	\$ 351,987	120,258	\$0.72	\$ 86,332	120,258	\$1.68	\$ 202,242	\$	288,574
November	132,731	\$2.93	\$ 388,978	135,335	\$0.72	\$ 97,315	135,335	\$1.68	\$ 202,242	\$	325,286
December	153,171	\$2.93 \$2.94	\$ 449,640	153,171	\$0.72	\$ 110,330	153,171	\$1.69	\$ 258,459	\$	368,789
Total	1,796,288	\$ 2.90	\$ 5,211,855	1,845,123	\$ 0.71	\$ 1,318,360	1,845,123	\$ 1.67	\$ 3,086,934	\$	4,405,294
	1,730,200	- 2.30	÷ 0,211,000	.,040,120	Ų 0.71	,0.0,000	.,040,120	Ç 1.07	- 0,000,004	Ψ	.,,204

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	Co	nnectio	n		Transform	nati	on Co	nne	ction	Т	otal Line
Month	Units Billed		Rate		Amount	Units Billed		Rate		Amount	Units Billed	]	Rate		Amount		Amount
January	122,237	•	3.2200	e	393,603	130,092	e	0.7900	\$	102,773	130,092	•	1 7700	•	230,263	\$	333,036
February	115,367			\$	371,482	115,367	\$		\$	91,140			1.7700		204,200	\$	295,340
March	105,203		3.2200	\$	338,754	105,203	\$	0.7900	\$	83,110	105,203		1.7700	\$	186,209	\$	269,320
April	82,318		3.2200	\$	265,064	91,814			\$	72,533	91,814			\$	162,511	\$	235,044
May	144,445		3.2200	\$	465,113	145,352			\$	114,828	145,352				257,273	\$	372,101
June	123,338		3.2200	\$	397,148	132,541			\$	104,707	132,541			\$	234,598	\$	339,305
,	158,609		3.2200	\$		162,377	\$		\$					\$		\$	
July	156,059		3.2200	\$	510,721 502,510					128,278	162,377 160,951				287,407	\$	415,685 412,035
August	165,059		3.2200			160,951		0.7900	\$	127,151				\$ \$	284,883	\$	
September October	,		3.2200	\$	531,899	165,280	\$			130,571	165,280				292,546		423,117
	104,072				335,112	104,072			\$	82,217	104,072			\$	184,207	\$	266,424
November	116,378		3.2200	\$	374,737	118,897			\$	93,929	118,897			\$	210,448	\$	304,376
December	136,677	\$	3.2200	\$	440,100	136,677	\$	0.7900	\$	107,975	136,677	\$	1.7700	\$	241,918	\$	349,893
Total	1,529,889	\$	3.22	\$	4,926,243	1,568,623	\$	0.79	\$	1,239,212	1,568,623	\$	1.77	\$	2,776,463	\$	4,015,675
HYDRO ONE		N	letwork			Line	Со	nnectio	n		Transforr	nati	on Co	nne	ection	T	otal Line
Month	Units Billed		Rate		Amount	Units Billed		Rate		Amount	Units Billed	]	Rate		Amount		Amount
January	25,915	s	2.6970	\$	69,893	25.915	\$	0.6150	\$	15,938	25,915	s	1.5000	s	38,873	\$	54,810
February	24,546		2.6970	\$	66,201	24,546	\$	0.6150	\$	15,096	24,546		1.5000		36,819	\$	51,915
March	24,673		2.6970	\$	66,543	24,673			\$	15,174	24,673			\$	37,010	\$	52,183
April	25,446		2.6970	\$	68,628	25,446			\$	15,649	25,446			\$	38,169	\$	53,818
May	30,226		2.6970	\$	81,520	30,226	\$	0.6150	\$	18,589	30,226			\$	45,339	\$	63,928
June	31,585		2.6970	\$	85,185	41,601			\$	25,585	41,601				62,402	\$	87,986
July	18,694		2.6970	\$	50,418	18,694	\$	0.6150	\$	11,497			1.5000	\$	28,041	\$	39,538
August	19,022		2.6970	\$	51,302	19,022	\$		\$	11,699	19,022			\$	28,533	\$	40,232
September	17,259			\$	46,548	17,259			\$	10,614	17,259		1.5000		25,889	\$	36,503
October	16,186		2.6970	\$	43,654	16,186	\$		\$	9,954	16,186			\$	24,279	\$	34,233
November	16,353		2.6970	\$	44,104	16,438			\$	10,109	16,438				24,657	\$	34,766
December	16,494		2.6970		44,484			0.6150		10,103	16,494				24,741	\$	34,885
	10,494	Ф	2.0970	φ	44,404	10,494	Φ	0.0150	φ	10,144	10,494	Ф	1.5000	Ф	24,741	φ	34,003
Total	266,399	\$	2.70	\$	718,478	276,500	\$	0.62	\$	170,048	276,500	\$	1.50	\$	414,750	\$	584,798
TOTAL		N	letwork			Line	Co	nnectio	n		Transforr	nati	on Co	nne	ection	T	otal Line
Month	Units Billed		Rate		Amount	Units Billed		Rate		Amount	Units Billed	]	Rate		Amount	_	Amount
January	148,152	\$	3.13	\$	463,496	156,007	\$	0.76	\$	118,710	156,007	\$	1.73	\$	269,135	\$	387,846
February	139,913	\$	3.13	\$	437,682	139,913	\$	0.76	\$	106,236	139,913	\$	1.72	\$	241,019	\$	347,254
March	129,876	\$	3.12	\$	405,297	129,876	\$	0.76	\$	98,284	129,876	\$	1.72	\$	223,219	\$	321,503
April	107,764	\$	3.10	\$	333,692	117,260	\$	0.75	\$	88,182	117,260	\$	1.71	\$	200,680	\$	288,862
May	174,671	\$	3.13	\$	546,632	175,578	\$	0.76	\$	133,417	175,578	\$	1.72	\$	302,612	\$	436,029
June	154,923	\$	3.11	\$	482,333	174,142	\$	0.75	\$	130,292	174,142	\$	1.71	\$	296,999	\$	427,291
July	177,303		3.16	\$	561,139	181,071	\$	0.77		139,775	181,071	\$	1.74		315,448	\$	455,223
August	175,081		3.16	\$	553,812	179,973	\$	0.77		138,850	179,973	\$		\$	313,416	\$	452,266
September	182,445		3.17		578,446			0.77		141,185	182,539	\$	1.74		318,434	\$	459,620
October	120,258			\$	378,765			0.77		92,171	120,258	\$	1.73		208,486	\$	300,658
November	132,731		3.16	\$	418,841	135,335	\$	0.77		104,038	135,335	\$	1.74		235,105	\$	339,143
December	153,171			\$	484,584	153,171		0.77		118,119		\$	1.74		266,659	\$	384,778
Total	1,796,288	\$	3.14	\$	5,644,721	1,845,123	\$	0.76	\$	1,409,260	1,845,123	\$	1.73	\$	3,191,213	\$	4,600,472
		_		-			-		-			-		_		_	

The purpose of this sheet is to calculate the expected billing when forecasted 2012 Uniform Transmission Rates are applied against historical 2010 transmission units.

	Network				Line (					Transform			iccion	-`	otal Line
Month	Units Billed	Rate		Amount	Units Billed	R	Rate	Amo	unt	Units Billed	R	ate	Amount		Amount
January	122,237	\$ 3.220	0 \$	393,603	130,092	\$	0.7900 \$	10	02,773	130,092	\$ 1	.7700	\$ 230,263	\$	333,036
February	115,367	\$ 3.220		371,482			0.7900 \$		91,140	115,367		.7700	\$ 204,200	\$	295,340
March	105,203	\$ 3.220		338,754			0.7900 \$		83,110	105,203		.7700		\$	269,320
April	82,318			265,064			0.7900 \$		72,533	91,814				\$	235,044
May	144,445			465,113			0.7900 \$		14,828	145,352		.7700		\$	372,101
June	123,338			397,148			0.7900 \$		04,707	132,541				\$	339,305
July		\$ 3.220		510,721			0.7900 \$		28,278	162,377				\$	415,685
August	156,059			502,510			0.7900 \$		27,151	160,951			\$ 284,883	\$	412,035
September October	165,186	\$ 3.220 \$ 3.220		531,899			0.7900 \$		30,571	165,280 104,072				\$ \$	423,117
November	116,378			335,112 374,737			0.7900 \$ 0.7900 \$		82,217 93,929	104,072				\$	266,424 304,376
December		\$ 3.220		440,100			0.7900  \$ 0.7900  \$		93,929 07,975	136,677				\$	349,893
	130,677	\$ 3.220	n ø	440,100	130,677	Þ '	U.79UU \$	10	07,975	130,677	Ф	1.7700	\$ 241,916	<b>3</b>	349,093
Total	1,529,889	\$ 3.2	2 \$	4,926,243	1,568,623	\$	0.79 \$	1,23	39,212	1,568,623	\$	1.77	\$ 2,776,463	\$	4,015,675
HYDRO ONE		Network			Line (	Con	nection			Transform	atio	on Con	nection	To	otal Line
Month	Units Billed	Rate		Amount	Units Billed	R	Rate	Amo	unt	Units Billed	R	ate	Amount		Amount
January	25,915	\$ 2.697	0 \$	69,893	25,915	\$	0.6150 \$		15,938	25,915	\$ 1	.5000	\$ 38,873	\$	54,810
February	24,546	\$ 2.697	0 \$	66,201	24,546	\$ (	0.6150 \$		15,096	24,546	\$ 1	.5000	\$ 36,819	\$	51,915
March	24,673	\$ 2.697	0 \$	66,543	24,673	\$ (	0.6150 \$		15,174	24,673	\$ 1	.5000	\$ 37,010	\$	52,183
April		\$ 2.697	0 \$	68,628	25,446	\$ (	0.6150 \$		15,649	25,446			\$ 38,169	\$	53,818
May	30,226	\$ 2.697	0 \$	81,520	30,226	\$ (	0.6150 \$		18,589	30,226	\$ 1	.5000	\$ 45,339	\$	63,928
June	31,585	\$ 2.697	0 \$	85,185	41,601	\$ (	0.6150 \$	2	25,585	41,601	\$ 1	.5000	\$ 62,402	\$	87,986
July	18,694	\$ 2.697	0 \$	50,418	18,694	\$ (	0.6150 \$		11,497	18,694	\$ 1	.5000	\$ 28,041	\$	39,538
August	19,022		0 \$	51,302	19,022	\$ (	0.6150 \$		11,699	19,022	\$ 1	.5000	\$ 28,533	\$	40,232
September	17,259			46,548			0.6150 \$		10,614	17,259		.5000		\$	36,503
October	16,186			43,654			0.6150 \$		9,954	16,186				\$	34,233
November		\$ 2.697		44,104			0.6150 \$		10,109	16,438				\$	34,766
December	16,494	\$ 2.697	0 \$	44,484	16,494	\$	0.6150 \$	•	10,144	16,494	\$ 1	.5000	\$ 24,741	\$	34,885
Total	266,399	\$ 2.7	0 \$	718,478	276,500	\$	0.62 \$	17	70,048	276,500	\$	1.50	\$ 414,750	\$	584,798
TOTAL		Network			Line (	Con	nection			Transform	atio	on Con	nection	To	otal Line
Month	Units Billed	Rate		Amount	Units Billed	R	Rate	Amo	unt	Units Billed	R	ate	Amount		Amount
January	148,152	\$ 31	3 \$	463,496	156,007	s	0.76 \$	1.	18,710	156,007	\$	1.73	\$ 269,135	\$	387,846
February	139,913		3 \$	437,682	139,913		0.76 \$		06,236	139,913		1.72		\$	347,254
March	129,876		2 \$	405,297		\$	0.76 \$		98,284	129,876		1.72		\$	321,503
April	107,764	\$ 3.1	0 \$	333,692	117,260	\$	0.75 \$	8	88,182	117,260	\$	1.71	\$ 200,680	\$	288,862
May	174,671		3 \$	546,632	175,578	\$	0.76 \$	13	33,417	175,578		1.72	\$ 302,612	\$	436,029
June	154,923	\$ 3.1	1 \$	482,333	174,142	\$	0.75 \$		30,292	174,142	\$	1.71	\$ 296,999	\$	427,291
July	177,303	\$ 3.1	6 \$	561,139	181,071	\$	0.77 \$	13	39,775	181,071	\$	1.74	\$ 315,448	\$	455,223
August	175,081	\$ 3.1	6 \$	553,812	179,973	\$	0.77 \$	13	38,850	179,973	\$	1.74	\$ 313,416	\$	452,266
September	182,445	\$ 3.1	7 \$	578,446	182,539	\$	0.77 \$	14	41,185	182,539	\$	1.74	\$ 318,434	\$	459,620
October	120,258	\$ 3.1	5 \$	378,765	120,258	\$	0.77 \$	9	92,171	120,258	\$	1.73	\$ 208,486	\$	300,658
November	132,731		6 \$	418,841		\$	0.77 \$		04,038	135,335		1.74		\$	339,143
	153,171	\$ 31	6 \$	484,584	153,171	\$	0.77 \$	11	18,119	153,171	\$	1.74	\$ 266,659	\$	384,778
December	133,171	Ψ 0.1													





The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

							,	Current	A	ajustea
Rate Class	Unit	 nt RTSR - twork	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %		Vholesale Billing		RTSR etwork
Residential	kWh	\$ 0.0066	382,586,839	-	\$ 2,525,073	46.6%	\$	2,628,884	\$	0.0069
General Service Less Than 50 kW	kWh	\$ 0.0060	79,174,437	-	\$ 475,047	8.8%	\$	494,577	\$	0.0062
General Service 50 to 4,999 kW	kW	\$ 2.4275	-	974,348	\$ 2,365,230	43.6%	\$	2,462,469	\$	2.5273
Unmetered Scattered Load	kWh	\$ 0.0060	1,982,419	-	\$ 11,895	0.2%	\$	12,384	\$	0.0062
Sentinel Lighting	kW	\$ 1.8401	-	102	\$ 188	0.0%	\$	195	\$	1.9158
Street Lighting	kW	\$ 1.8307	-	24,246	\$ 44,387	0.8%	\$	46,212	\$	1.9060
					\$ 5.421.819					





The purpose of this sheet is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Unit	 nt RTSR - nection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	V	Current Vholesale Billing	RTSR nnection
Residential	kWh	\$ 0.0055	382,586,839	-	\$ 2,104,228	47.4%	\$	2,180,892	\$ 0.0057
General Service Less Than 50 kW	kWh	\$ 0.0050	79,174,437	-	\$ 395,872	8.9%	\$	410,295	\$ 0.0052
General Service 50 to 4,999 kW	kW	\$ 1.9420	-	974,348	\$ 1,892,184	42.6%	\$	1,961,123	\$ 2.0128
Unmetered Scattered Load	kWh	\$ 0.0050	1,982,419	-	\$ 9,912	0.2%	\$	10,273	\$ 0.0052
Sentinel Lighting	kW	\$ 1.5328	-	102	\$ 156	0.0%	\$	162	\$ 1.5886
Street Lighting	kW	\$ 1.5013	-	24,246	\$ 36,401	0.8%	\$	37,727	\$ 1.5560
					\$ 4.438.753				





FOR ELECTRICITY
DISTRIBUTORS

Whitby Hydro Electric Corporation - EB-2011-0206 - IRM3

The purpose of this sheet is to update the re-align RTS Network Rates to recover forecast wholesale network costs.

Rate Class	Unit	,	ed RTSR - etwork	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	I	Billed Amount	Billed Amount %	W	Forecast Vholesale Billing	roposed RTSR Ietwork
Residential	kWh	\$	0.0069	382,586,839	-	\$	2,628,884	46.6%	\$	2,628,884	\$ 0.0069
General Service Less Than 50 kW	kWh	\$	0.0062	79,174,437	-	\$	494,577	8.8%	\$	494,577	\$ 0.0062
General Service 50 to 4,999 kW	kW	\$	2.5273	-	974,348	\$	2,462,469	43.6%	\$	2,462,469	\$ 2.5273
Unmetered Scattered Load	kWh	\$	0.0062	1,982,419	-	\$	12,384	0.2%	\$	12,384	\$ 0.0062
Sentinel Lighting	kW	\$	1.9158	-	102	\$	195	0.0%	\$	195	\$ 1.9158
Street Lighting	kW	\$	1.9060	-	24,246	\$	46,212	0.8%	\$	46,212	\$ 1.9060
						\$	5.644.721				





The purpose of this sheet is to update the re-aligned RTS Connection Rates to recover forecast wholesale connection costs.

											rorecast	F1	roposea
	Rate Class	Unit	,	ed RTSR - nection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW		Billed Amount	Billed Amount %		/holesale Billing		RTSR nnection
	Residential	kWh	\$	0.0057	382,586,839	-	\$	2,180,892	47.4%	\$	2,180,892	\$	0.0057
	General Service Less Than 50 kW	kWh	\$	0.0052	79,174,437	-	\$	410,295	8.9%	\$	410,295	\$	0.0052
	General Service 50 to 4,999 kW	kW	\$	2.0128	-	974,348	\$	1,961,123	42.6%	\$	1,961,123	\$	2.0128
	Unmetered Scattered Load	kWh	\$	0.0052	1,982,419	-	\$	10,273	0.2%	\$	10,273	\$	0.0052
	Sentinel Lighting	kW	\$	1.5886	-	102	\$	162	0.0%	\$	162	\$	1.5886
	Street Lighting	kW	\$	1.5560	-	24,246	\$	37,727	0.8%	\$	37,727	\$	1.5560
							\$	4.600.472					



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	sed RTSR etwork	oosed RTSR onnection
Residential	kWh	\$ 0.0069	\$ 0.0057
General Service Less Than 50 kW	kWh	\$ 0.0062	\$ 0.0052
General Service 50 to 4,999 kW	kW	\$ 2.5273	\$ 2.0128
Unmetered Scattered Load	kWh	\$ 0.0062	\$ 0.0052
Sentinel Lighting	kW	\$ 1.9158	\$ 1.5886
Street Lighting	kW	\$ 1.9060	\$ 1.5560

## **APPENDIX F**

## 2012 IRM3 REVENUE COST RATIO ADJUSTMENT WORKFORM



**Choose Your Utility:** 

Westario Power Inc.
Whitby Hydro Electric Corporation

Application ED-2002-0571 OEB Application IRM3

LDC Licence #: EB-2011-

#### Application Contact Information

Name: Ramona Abi-Rashed

Title: Treasurer

Phone Number: 905 668-5878

Email Address: rabirashed@whitbyhydro.on.ca

We are applying for rates effective:

January 1, 2012

Last COS Re-based Year

2011

Legend

DROP-DOWN MENU

**INPUT FIELD** 

CALCULATION

#### Copyright

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your IRM application. 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 the application 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
- 2. Table of Contents
- 3. Re-Based Bill Det & Rates
- 4. Removal of Rate Adders
- 5. Re-Based Rev From Rates
- 6. Decision Cost Revenue Adj
- 7. Revenue Offsets Allocation
- 8. Transformer Allowance
- 9. R C Ratio Revenue
- 10. Proposed R C Ratio Adj
- 11. Proposed Revenue
- 12. Proposed F V Rev Alloc
- 13. Proposed F V Rates
- 14. Adjust To Proposed Rates



The purpose of this sheet is to set up the rate classes, enter the re-based billing determinants from your last cost of service application and enter the current service charge and volumetric distribution rates as found on your May 1, 2011 (or subsequent) Tariff of rates and charges.

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B		Current Tariff Service Charge D	Current Tariff Distribution Volumetric Rate kWh E	Current Tariff Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	36,927	350,407,180		17.24	0.0141	
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,909	75,150,446		19.80	0.0194	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	435	414,547,692	966,330	191.34		3.9178
USL	Unmetered Scattered Load	Connection	kWh	391	2,493,809		9.28	0.0302	
Sen	Sentinel Lighting	Connection	kW	37	43,361	120	4.05		10.9830
SL	Street Lighting	Connection	kW	11,478	9,090,771	24,361	1.36		5.4070
NA	Rate Class 7	NA	NA						
NA	Rate Class 8	NA	NA						
NA	Rate Class 9	NA	NA						
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						



The purpose of this sheet is to remove any rate adders included in current rates. Most applicants will not need to make an entry on this sheet.

Rate Class	Current Tariff Service Charge A	Current Tariff Distribution Volumetric Rate kWh B	Current Tariff Distribution Volumetric Rate kW C	Service Charge Rate Adders D	Distribution Volumetric kWh Rate Adders E	Distribution Volumetric kW Rate Adders F	Base Service Charge H = A - D	Base Distribution Volumetric Rate kWh I = B - E	Base Distribution Volumetric Rate kW J = C - F
Residential	17.24	0.0141	0.0000	0.00	0.0003	0.0000	17.24	0.0138	0.0000
General Service Less Than 50 kW	19.80	0.0194	0.0000	0.00	0.0003	0.0000	19.80	0.0191	0.0000
General Service 50 to 4,999 kW	191.34	0.0000	3.9178	0.00	0.0000	0.1079	191.34	0.0000	3.8099
Unmetered Scattered Load	9.28	0.0302	0.0000	0.00	0.0003	0.0000	9.28	0.0299	0.0000
Sentinel Lighting	4.05	0.0000	10.9830	0.00	0.0000	0.0852	4.05	0.0000	10.8978
Street Lighting	1.36	0.0000	5.4070	0.00	0.0000	0.0834	1.36	0.0000	5.3236



The purpose of this sheet is to calculate current revenue from rate classes.

Rate Class	Re-based Billed Customers or Connections A	Re-based Billed kWh B			Current Base Distribution Volumetric Rate kWh E	Current Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D *12	Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW I = C * F		Service Charge % Revenue K = G / J	Rate %	Distribution Volumetric Rate % Revenue kW M = I / J	· <del>-</del>
Residential	36,927	350,407,180	0	17.24	0.0138	0.0000	7,639,458	4,835,619	0	12,475,077	61.2%	38.8%	0.0%	64.0%
General Service Less Than 50 kW	1,909	75,150,446	0	19.80	0.0191	0.0000	453,578	1,435,374	0	1,888,952	24.0%	76.0%	0.0%	9.7%
General Service 50 to 4,999 kW	435	414,547,692	966,330	191.34	0.0000	3.8099	998,795	0	3,681,621	4,680,415	21.3%	0.0%	78.7%	24.0%
Unmetered Scattered Load	391	2,493,809	0	9.28	0.0299	0.0000	43,542	74,565	0	118,107	36.9%	63.1%	0.0%	0.6%
Sentinel Lighting	37	43,361	120	4.05	0.0000	10.8978	1,798	0	1,308	3,106	57.9%	0.0%	42.1%	0.0%
Street Lighting	11,478	9,090,771	24,361	1.36	0.0000	5.3236	187,321	0	129,688	317,009	59.1%	0.0%	40.9%	1.6%
							9,324,492	6,345,557	3,812,617	19,482,666				100.0%



The purpose of this sheet is to enter the Revenue Cost Ratios as determined from column G on Sheet "C1.5 Proposed R C Ratio Adj" of the applicant's 2011 IRM3 Supplemental Filing Module or 2011 COS Decision and Order.

Under the column labeled "Direction", the applicant can choose "No Change" (i.e: no change in that rate class ratio), "Change" (i.e: Board ordered change from COS decision) or "Rebalance" (i.e: to apply any offset adjustments required).

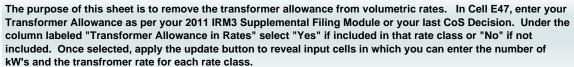
		Current	Transition	Transition	Transition	Transition	Transition
Rate Class	Direction	Year	Year 1	Year 2	Year 3	Year 4	Year 5
		2011	2012	2013	2014	2015	2016
Residential	Rebalance	104.22%	tbd	tbd	tbd	tbd	tbd
General Service Less Than 50 kW	No Change	102.10%	102.10%	102.10%	102.10%	102.10%	102.10%
General Service 50 to 4,999 kW	No Change	93.53%	93.53%	93.53%	93.53%	93.53%	93.53%
Unmetered Scattered Load	No Change	98.00%	98.00%	98.00%	98.00%	98.00%	98.00%
Sentinel Lighting	Change	54.21%	62.10%	70.00%	0.00%	0.00%	0.00%
Street Lighting	Change	57.40%	63.70%	70.00%	0.00%	0.00%	0.00%



The purpose of this sheet is to allocate the Revenue Offsets (miscellaneous revenue, cell F47) found in the last COS to the various rate classes in proportion to the allocation from the Cost Allocation informational filing.

	Informational Filing		Allocated Revenue		
Rate Class	Revenue Offsets	Percentage Split	Offsets		
	Α	C= A / B	E = D * C		
Residential	641,220	71.99%	720,405		
General Service Less Than 50 kW	93,338	10.48%	104,864		
General Service 50 to 4,999 kW	141,284	15.86%	158,731		
Unmetered Scattered Load	7,779	0.87%	8,740		
Sentinel Lighting	92	0.01%	103		
Street Lighting	7,031	0.79%	7,899		
	890,744	100.00%	1,000,743		
	В		D		





Rate Class	Transformer Allowance In Rate	Transformer Allowance A	Transformer Allowance kW's C	Transformer Allowance Rate E	Volumetric e Distribution Rate F	Billed kW's G	Adjusted Volumetric Distribution Rate I=(F*(G-C)+(F-E)*C)/G
Residential	No						
General Service Less Than 50 kW	No						
General Service 50 to 4,999 kW	Yes	293,570	489,284	0.600	0 3.8099	966,330	3.5061
Unmetered Scattered Load	No						
Sentinel Lighting	No						
Street Lighting	No						
		293,570	489,284			966,330	
		В	D			Н	



The purpose of this sheet is to calculate revenue by rate class that inloudes Revenue Offsets and excludes Transformer Allowance prior to Revenue Cost Ratio Adjustment re-allocation.

Rate Class	Billed Customers or Connections A	Billed kWh B	Billed kW C		Base Service Charge D		Base Distribution Volumetric Rate kW F
Residential	36,927	350,407,180	0	0	17.24	0.0138	0.0000
General Service Less Than 50 kW	1,909	75,150,446	0	0	19.80	0.0191	0.0000
General Service 50 to 4,999 kW	435	414,547,692	966,330	0	191.34	0.0000	3.5061
Unmetered Scattered Load	391	2,493,809	0	0	9.28	0.0299	0.0000
Sentinel Lighting	37	43,361	120	0	4.05	0.0000	10.8978
Street Lighting	11,478	9,090,771	24,361	0	1.36	0.0000	5.3236

Service Charge G = A * D *12	Volumetric Rate kWh	Distribution Volumetric Rate kW I = C * F	Revenue Requirement from Rates J = G + H + I	Allocated Revenue Offset K	Adjusted Revenue L = J + K
7,639,458	4,835,619	0	12,475,077	720,405	13,195,482
453,578	1,435,374	0	1,888,952	104,864	1,993,816
998,795	0	3,388,050	4,386,845	158,731	4,545,576
43,542	74,565	0	118,107	8,740	126,846
1,798	0	1,308	3,106	103	3,209
187,321	0	129,688	317,009	7,899	324,908
9,324,492	6,345,557	3,519,046	19,189,096	1,000,743	20,189,839



#### Proposed Revenue Cost Ratio Adjustment

Rate Class	Adjı	usted Revenue	Current Revenue Cost Ratio	Re-	Allocated Cost	Proposed Revenue Cost Ratio	nal Adjusted Revenue E = C * D		Oollar Change F = E - C	Percentage Change
Residential	Φ	A 105 400	B 1.04	Φ		D 1.04		đ		G = (E / C) - 1
1100101111011	Ф	13,195,482	1.04	\$	12,661,180	1.04	\$ 13,159,354	-\$	, -	-0.3%
General Service Less Than 50 kW	\$	1,993,816	1.02	\$	1,952,807	1.02	\$ 1,993,816	\$	0	0.0%
General Service 50 to 4,999 kW	\$	4,545,576	0.94	\$	4,860,020	0.94	\$ 4,545,576	-\$	0	0.0%
Unmetered Scattered Load	\$	126,846	0.98	\$	129,435	0.98	\$ 126,846	\$	0	0.0%
Sentinel Lighting	\$	3,209	0.54	\$	5,920	0.62	\$ 3,676	\$	467	14.6%
Street Lighting	\$	324,908	0.57	\$	566,043	0.64	\$ 360,569	\$	35,661	11.0%
	\$	20,189,839		\$	20,175,405		\$ 20,189,839	\$	0	0.0%

Out of Balance - 0

Final ? Yes



#### Proposed Revenue from Revenue Cost Ratio Adjustment

Rate Class	R	Adjusted evenue By venue Cost Ratio A	llocated Re- sed Revenue Offsets B	Re fr	Revenue equirement om Rates Before ansformer Illowance C = A - B	Re-based Transformer Allowance D	Revenue Requirement from Rates E = C + D
Residential	\$	13,159,354	\$ 720,405	\$1	12,438,949	\$ -	\$12,438,949
General Service Less Than 50 kW	\$	1,993,816	\$ 104,864	\$	1,888,952	\$ -	\$ 1,888,952
General Service 50 to 4,999 kW	\$	4,545,576	\$ 158,731	\$	4,386,845	\$ 293,570	\$ 4,680,415
Unmetered Scattered Load	\$	126,846	\$ 8,740	\$	118,107	\$ -	\$ 118,107
Sentinel Lighting	\$	3,676	\$ 103	\$	3,573	\$ -	\$ 3,573
Street Lighting	\$	360,569	\$ 7,899	\$	352,670	\$ -	\$ 352,670
	\$	20,189,839	\$ 1,000,743	\$1	19,189,096	\$ 293,570	\$19,482,666



Proposed fixed and variable revenue allocation

Rate Class	Req	Revenue uirement from Rates A	Service Charge % Revenue B	Distribution Volumetric Rate % Revenue kWh C	Distribution Volumetric Rate % Revenue kW D	;
Residential	\$	12,438,949	61.2%	38.8%	0.0%	9
General Service Less Than 50 kW	\$	1,888,952	24.0%	76.0%	0.0%	9
General Service 50 to 4,999 kW	\$	4,680,415	21.3%	0.0%	78.7%	9
Unmetered Scattered Load	\$	118,107	36.9%	63.1%	0.0%	9
Sentinel Lighting	\$	3,573	57.9%	0.0%	42.1%	9
Street Lighting	\$	352,670	59.1%	0.0%	40.9%	9
	\$	19,482,666				9

S	Service Charge Revenue E = A * B	Di	stribution Volumetric Rate Revenue kWh F = A * C	Di	istribution Volumetric Rate Revenue kW G = A * D	Revenue Requirement from Rates by Rate Class H = E + F + G				
\$	7,617,334	\$	4,821,615	\$	-	\$ 12,438,949				
\$	453,578	\$	1,435,374	\$	-	\$ 1,888,952				
\$	998,795	\$	-	\$	3,681,621	\$ 4,680,415				
\$	43,542	\$	74,565	\$	-	\$ 118,107				
\$	2,069	\$	-	\$	1,504	\$ 3,573				
\$	208,393	\$		\$	144,277	\$ 352,670				
\$	9,323,710	\$	6,331,554	\$	3,827,402	\$ 19,482,666				

Proposed fixed and variable rates

		Dist	ribution Volumetric	Dist	tribution Volumetric	Re-based Billed				Proposed Base	Proposed Base
Rate Class	rvice Charge Revenue		Rate Revenue kWh		Rate Revenue kW	Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Proposed Base	Distribution	Distribution Volumetric Rate kW
1.0.0	A		В		C	D	E	F	G = A/D/12	H = B / E	I = C / F
Residential	\$ 7,617,334	\$	4,821,615	\$	-	36,927	350,407,180	0	17.19	0.0138	-
General Service Less Than 50 kW	\$ 453,578	\$	1,435,374	\$	-	1,909	75,150,446	0	19.80	0.0191	-
General Service 50 to 4,999 kW	\$ 998,795	\$	-	\$	3,681,621	435	414,547,692	966,330	191.34	-	3.8099
Unmetered Scattered Load	\$ 43,542	\$	74,565	\$	-	391	2,493,809	0	9.28	0.0299	-
Sentinel Lighting	\$ 2,069	\$	-	\$	1,504	37	43,361	120	4.66	-	12.5367
Street Lighting	\$ 208,393	\$	-	\$	144,277	11,478	9,090,771	24,361	1.51	-	5.9225



Proposed adjustments to Base Service Charge and Distribution Volumetric Rate. Enter the adjustments found in column M and N below into Sheet 17 of the 2012 IRM Rate Generator Model.

Rate Class	oosed Base rice Charge	D V	posed Base istribution olumetric Rate kWh	oposed Base Distribution Volumetric Rate kW	Current Base ervice Charge	D	urrent Base Distribution Jolumetric Rate kWh	D V	urrent Base istribution olumetric Rate kW	R	•	E	justment Required Base Distribution Iumetric Rate kWh	Adjustment lequired Base Distribution umetric Rate kW
	Α		В	С	D		E		F		G = A - D		H = B - E	I = C - F
Residential	\$ 17.19	\$	0.0138	\$ -	\$ 17.24	\$	0.0138	\$	-	-\$	0.05	-\$	0.0000	\$ -
General Service Less Than 50 kW	\$ 19.80	\$	0.0191	\$ -	\$ 19.80	\$	0.0191	\$	-	\$	-	\$	-	\$ -
General Service 50 to 4,999 kW	\$ 191.34	\$	-	\$ 3.8099	\$ 191.34	\$	-	\$	3.8099	\$	-	\$	-	\$ -
Unmetered Scattered Load	\$ 9.28	\$	0.0299	\$ -	\$ 9.28	\$	0.0299	\$	-	\$	-	\$	-	\$ -
Sentinel Lighting	\$ 4.66	\$	-	\$ 12.5367	\$ 4.05	\$	-	\$	10.8978	\$	0.61	\$	-	\$ 1.6389
Street Lighting	\$ 1.51	\$	-	\$ 5.9225	\$ 1.36	\$	-	\$	5.3236	\$	0.15	\$	-	\$ 0.5989

### **APPENDIX G**

# 2012 IRM3 SHARED TAX SAVINGS WORKFORM



#### Application Contact Information

Name: Ramona Abi-Rashed Legend Title: **Treasurer DROP-DOWN MENU Phone Number:** 905 668-5878 **INPUT FIELD** rabirashed@whitbyhydro.on.ca **Email Address:** We are applying for CALCULATION **January 1, 2012** rates effective: Last COS Re-based Year 2011

#### Copyright

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- <u>1. Info</u>
- 2. Table of Contents
- 3. Re-Based Billing Determinants and Rates
- 4. Re-Based Revenue from Rates
- **5. Z-Factor Tax Changes**
- 6. Calculation of Tax Change Variable Rate Rider



Enter your 2011 Base Monthly Fixed Charge and Distribution Volumetric Charge into columns labeled "Rate ReBal Base Service Charge" and "Rate ReBal Base Distribution Volumetric Rate kWh/kW" respectively.

#### Last COS Re-based Year was in 2011

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B		Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	36,927	350,407,180		17.24	0.0141	
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,909	75,150,446		19.80	0.0194	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	435	414,547,692	966,330	191.34		3.9178
USL	Unmetered Scattered Load	Connection	kWh	391	2,493,809		9.28	0.0302	
Sen	Sentinel Lighting	Connection	kW	37	43,361	120	4.05		10.9830
SL	Street Lighting	Connection	kW	11,478	9,090,771	24,361	1.36		5.4070
NA	Rate Class 7	NA	NA						
NA	Rate Class 8	NA	NA						
NA	Rate Class 9	NA	NA						
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						

Calculating Re-Based Revenue from Rates. No input required.

#### Last COS Re-based Year was in 2011

	Re-based Billed Customers or	Re-based Billed I	Re-based Billed	Rate ReBal Base Service	Rate ReBal Base Distribution Volumetric Rate	Rate ReBal Base Distribution Volumetric Rate	Service Charge	Distribution Volumetric Rate Revenue	Distribution Volumetric Rate Revenue	Revenue Requirement
Rate Class	Connections	kWh	kW	Charge	kWh	kW	Revenue	kWh	kW	from Rates
	Α	В	С	D	E	F	G = A * D *12	H = B * E	I = C * F	J = G + H + I
Residential	36,927	350,407,180	0	17.24	0.0141	0.0000	7,639,458	4,940,741	0	12,580,199
General Service Less Than 50 kW	1,909	75,150,446	0	19.80	0.0194	0.0000	453,578	1,457,919	0	1,911,497
General Service 50 to 4,999 kW	435	414,547,692	966,330	191.34	0.0000	3.9178	998,795	0	3,785,888	4,784,682
Unmetered Scattered Load	391	2,493,809	0	9.28	0.0302	0.0000	43,542	75,313	0	118,855
Sentinel Lighting	37	43,361	120	4.05	0.0000	10.9830	1,798	0	1,318	3,116
Street Lighting	11,478	9,090,771	24,361	1.36	0.0000	5.4070	187,321	0	131,720	319,041
							9,324,492	6,473,973	3,918,926	19,717,390



This worksheet calculates the tax sharing amount.

Step 1: Press the <u>Update Button</u> (this will clear all input cells and reveal your latest cost of service re-basing year).

#### **Summary - Sharing of Tax Change Forecast Amounts**

For the 2011 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)	\$	-		
Tax Related Amounts Forecast from Capital Tax Rate Changes		2011		2012
Tauchla Casital	æ	75,768,349	Φ	75 700 040
Taxable Capital	\$	75,768,349	\$	75,768,349
Deduction from taxable capital up to \$15,000,000	\$	15,000,000	\$	15,000,000
Net Taxable Capital	\$	60,768,349	\$	60,768,349
Rate		0.000%		0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$	-	\$	-
2. Tax Related Amounts Forecast from Income Tax Rate Changes		2011		2012
Regulatory Taxable Income	\$	3,023,878	\$	3,023,878
Corporate Tax Rate		28.25%		25.13%
Tax Impact	\$	854,248	\$	759,988
Grossed-up Tax Amount	\$	1,190,590	\$	1,015,116
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$	-	\$	-
Tax Related Amounts Forecast from Income Tax Rate Changes	\$	1,190,590	\$	1,015,116
Total Tax Related Amounts	\$	1,190,590	\$	1,015,116
Incremental Tax Savings			-\$	175,474
Sharing of Tax Savings (50%)			-\$	87,737



This worksheet calculates a tax change volumetric rate rider. No input required. The outputs in column Q and S are to be entered into Sheet 17 of the 2012 IRM Rate Generator Model.

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Z-Factor Tax Change\$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$12,580,198.9980	63.80%	-\$55,978	350,407,180	0	-\$0.0002	
General Service Less Than 50 kW	\$1,911,497	9.69%	-\$8,506	75,150,446	0	-\$0.0001	
General Service 50 to 4,999 kW	\$4,784,682	24.27%	-\$21,291	414,547,692	966,330		-\$0.0220
Unmetered Scattered Load	\$118,855	0.60%	-\$529	2,493,809	0	-\$0.0002	
Sentinel Lighting	\$3,116	0.02%	-\$14	43,361	120		-\$0.1156
Street Lighting	\$319,041	1.62%	-\$1,420	9,090,771	24,361		-\$0.0583
	\$19,717,390	100.00%	-\$87,737				
	Н						

# APPENDIX H PILS DISPOSITION

#### **PILS DISPOSITION**

#### **OVERVIEW:**

In accordance with the *Account 1562 Deferred PILS Combined Proceeding on June 24, 2011 (EB-2008-0381)*, Whitby Hydro is proposing the disposition of its Deferred Payment in Lieu of Taxes Account 1562. Whitby Hydro's Account 1562 balance as of December 31, 2011 is (\$1,007,328) which consists of (\$878,957) in principal and (\$128,371) in carrying charges. Please refer to the continuity schedule below.

The 2001-2005 PILS Models (SIMPIL) have been completed using the Halton Hills revised excel spreadsheets and are provided in Appendix I. The 2001-1005 tax returns and assessments are found in Appendix J.

PILs TAXES - EB-2008-0381								
Analysis of PILs Tax Accoun	t 1562	2:						
Jtility Name: Whitby Hydro								Version 2009.1
Reporting period: 2005			Sign Conventio	n: + for increase;	- for decrease			0
/ear start:		10/1/2001	1/1/2002	1/1/2003	1/1/2004	1/1/2005	1/1/2006	
rear end:		12/31/2001	12/31/2002	12/31/2003	12/31/2004	12/31/2005	4/30/2006	Total
pening balance:	=	0	506,397	247,145	-30,430	-396,669	-913,390	0
Board-approved PILs tax proxy from Decisions (1)	+/-	506,397	1,948,323	2,444,500	2,064,702	484,526	702,041	8,150,489
PILs proxy from April 1, 2005 - input 9/12 of amount			1,5 15,525	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,,,,,,,	1,579,592		1,579,592
True-up Variance Adjustment Q4, 2001 (2)	+/-						1,687	1,687
Frue-up Variance Adjustment (3)	+/-			-42,401			91,846	49,445
Deferral Account Variance Adjustment Q4, 2001 (4)					-39,094	-39,818		-78,912
Deferral Account Variance Adjustment (5)	+/-				-84,005	-244,619		-328,624
Adjustments to reported prior years' variances (6)	+/-							0
Carrying charges (7)	+/-		3,059	50,274	14,193	-12,268	-183,629	-128,371
PILs billed to (collected rom) customers (8)	-	0	-2,210,634	-2,729,948	-2,322,035	-2,284,133	-705,883	-10,252,633
Ending balance: # 1562		506,397	247,145	-30,430	-396,669	-913,390	-1,007,328	-1,007,328

A schedule detailing the carrying charges is found at the end of this Appendix.

A breakdown of The "Board-approved tax proxy from Decisions (1)" is provided below.

Board-approved PILS tax proxy from Decisions (1)

Included in	Case Reference	Effective Date of	Revenue		Total Amou	nt Include	d in Rates	i	
Rates for Year		Rates	Requirement	2001	2002	2003	2004	2005	2006
2001 Proxy	EB-2002-0075	1-Mar-02	508,397	506,397		508,397			
2002 Proxy	EB-2002-0075	1-Mar-02	1,962,630	J	817,763				
2002 Proxy	EB-2002-0285	1-Aug-02	1,938,103	ļ		1,938,103	•		. [
2004 Proxy	EB-2004-0101	1-Mar-04	1,938,103		1,948,323	2,444,500	611,125 1,453,577 2,064, <b>7</b> 02	484,526	
2005 Proxy	EB-2005-0096	1-Mar-05	2,108,122					1,579,592 2,064,117	702,041 702,041

#### Calculation details:

2002 - 5 months 2002 Praxy EB-2002-007-5; 7 months 2002 Praxy EB-2002-0285

2003 - 12 months 2001 Proxy; 12 months 2002 Proxy EB-2002-0285

2004 - 5 months 2003 (\$2, 444,500); 7 months 2004 Proxy EB-2004-0281

2005 • 3 months 2004 Proxy EB 2004-0281; 9 months 2005 Proxy EB-2005-0008

2006 - 4 months 2005 Praxy EB-2005-0008

#### **Interest Expense**

Whitby Hydro's long term debt consists of 3 promissory notes issued to the Town of Whitby with a weighted cost of 7.06% (see below). The interest rates paid on all three of the notes were based on the long-term interest rate determined by the OEB at the time the notes were issued.

Р	romissory Notes	- Town of V	Vhitby
			Annual
	Principal	Interest	Interest
	Amount	Rate	payment
Note 1	1,460,300	7.25%	105,872
Note 2	5,061,000	7.25%	366,923
Note 3	21,816,642	7.00%	1,527,205
	28,337,942	7.06%	2,000,000

In 2001, Whitby Hydro deferred its first phase of MBRR for the sole purpose of reducing the initial impact of MBRR on its customers. In conjuction with the deferral of the first tranche of MBRR,

Whitby Hydro deferred interest payments to Town of Whitby by reducing payments from \$2,000,000 to \$1,000,000 in 2001. The 2001 \$1,000,000 shortfall was paid to the Town of Whitby in 2003 and 2004 with normal payment levels resuming in 2005. A copy of Promissory Note #3 supports this payment schedule. Please see the schedule below for details of interest payment normalization.

In	iterest Expe	nse Analysis-	TAXCALC T	ab		
	2001	2002	2003	2004	2005	2006
Interest Expense as per Financial Statements						
Promissory Note	216,122	2,000,000	2,500,000	2,500,000	2,000,000	2,000,000
Customer Deposits	6,499	20,095	32,892	36,313	32,643	59,477
Prudential Requirements IESO & Other		45,572	33,015	32,391	36,529	41,376
_	222,621	2,065,667	2,565,907	2,568,704	2,069,172	2,100,853
Interest Portion of True-Up						
Interest deducted on MoF filing	222,621	2,065,667	2,065,907	2,068,704	2,069,172	na
	-	-	500,000	500,000	-	na
Note: 2001 Promissory note level was based on \$1,000,00	0 annual amour	nt.				

#### PROMISSORY NOTE #3

In consideration of the transfer of assets by the municipal Corporation of the Town of Whitby (the "Town") to Whitby Hydro Electric Corporation ("Wiresco") pursuant to Town By-law 4703-00, Wiresco acknowledges itself indebted and hereby promises to pay the Town, or its assigns, at its offices at 575 Rossland Road East, Whitby, Ontario, L1N 2M8, (or such other place as the Town may direct Wiresco in writing) the principal sum of \$21,816,642.00 in lawful money of Canada, together with interest thereon as hereafter provided. The interest payable in any given year shall be based on the following payment schedule:

		Interest	
		Rate/Annum	
2001	\$ 565,660.00	2.59%	½ payable June 1st, ½ payable December1st
2002	\$1,527,205.00	7.00%	1/2 payable June 1st, 1/2 payable December 1st
2003	\$2,027,205.00	9.29%	以 payable June 1st, ソ payable December1st
2004	\$2,027,205.00	9.29%	1/2 payable June 1st, 1/2 payable December1st
2005	\$1,527,205.00	7.00%	½ payable June 1st, ½ payable December 1st
2006	\$1,527,205.00	7.00%	1/2 payable June 1st, 1/2 payable December1st
2007	\$1,527,205.00	7.00%	½ payable June 1st, ½ payable December1st
			and each year thereafter.

Upon the written request by Wiresco to the Town, the interest rate and the terms upon which interest is payable may be subject to re-negotiation from time to time, as a result of regulatory changes. Any amendment to the interest rate or the terms upon which interest is payable shall be mutually agreed to by the Town and Wiresco in writing.

The Town has the option of calling for the principal amount in whole or part, with 12 months' written notice. The schedule of interest payments would change in the event of principal repayment. Any written notice or communication to be given or delivered by the Town shall be deemed to be duly given and delivered to Wiresco when delivered by hand or sent via facsimile to the following address:

Whitby Hydro Electric Corporation Box 59, 100 Taunton Road East Whitby, Ontario L1N 5R8 Attention: President

Attention: President Facsimile No.: (905) 668-8791

Wiresco shall have the option of prepaying the principal amount thereof at any time, in whole or in part, with the prior written consent of the Town.

This Note shall be binding upon Wiresco and its successors and assigns. This Note may be assigned by Wiresco with the prior written consent of the Town.

In the event of the consolidation, amalgamation or merger of Wiresco with any other corporation or the sale of a majority of issued and outstanding shares in the capital of Wiresco, the balance of principal with accrued interest on this note shall become due and payable on closing of any consolidation, amalgamation, merger or transfer of the majority of issued and outstanding shares in the capital of Wiresco.

This Note shall be governed by and construed in accordance with the laws of the Province of Ontario.

Dated the 1st day of November, 2000

WHITBY HYDRO ELECTRIC CORPORATION

D---

CORPORATION OF THE TOWN OF WHITBY

Per:

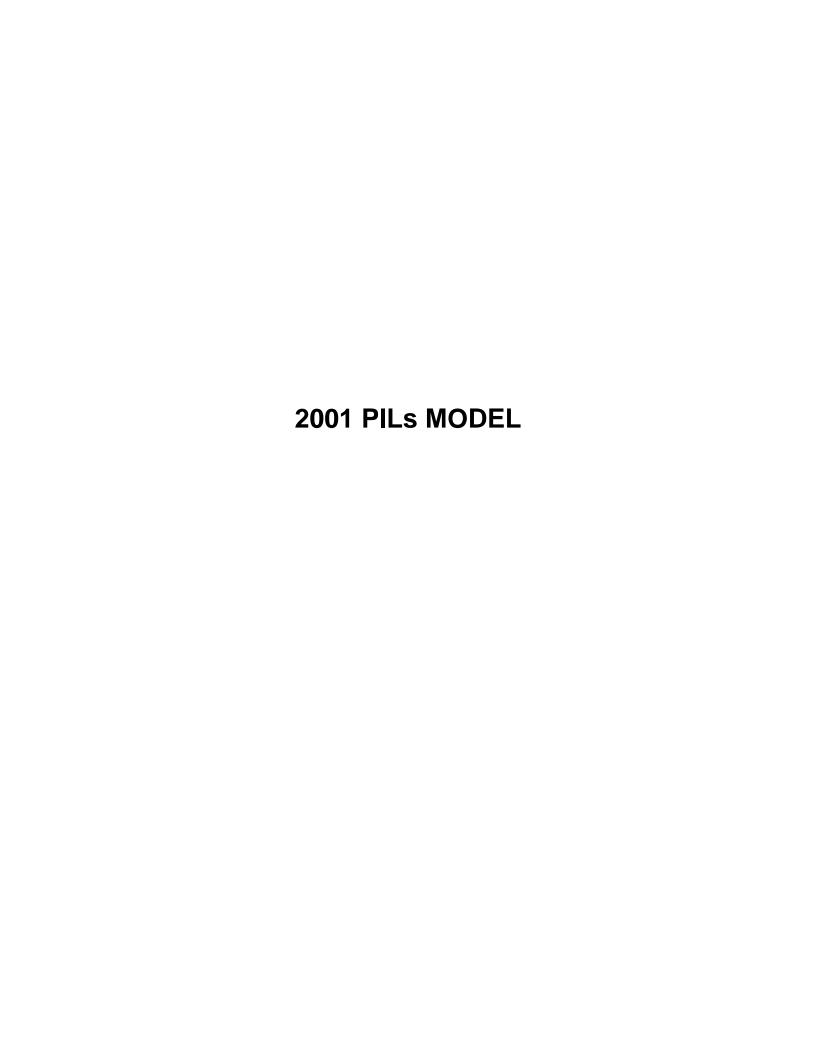
PILs 1562 -	Account Ba	lances Incl	uding Carryin	g Charges								
				PILs Col	lected						Cumulative	
	Beginning	PILs True-				LCT	Principal	Cumulative	Interest	Carrying	Carrying	Account
Date	Balance	Up	PILs Proxy	Billed	Unbilled	Elimination	Addition	Principle	Rate	Charges	Charges	Balance
31-Oct-01	0	- Op	168,799	Dillou	CHIDINOG	Limitation	168,799	168,799	7.25%	0		168,799
30-Nov-01	168,799		168,799				168,799	337,598	7.25%	1,020	1,020	338,618
31-Dec-01	338,618		168,799				168,799	506,397	7.25%	2,040	3.059	509,456
31-Jan-02	509,456		162,360				162,360	668,757	7.25%	3,059	6,119	674.876
28-Feb-02	674,876		162,360				162,360	831,117	7.25%	4.040	10,159	841,276
31-Mar-02	841,276		162,360	(138,781)			23,579	854,696	7.25%	5,021	15,181	869,877
30-Apr-02	869.877		162,360	(182,166)			(19,806)	834,890	7.25%	5,164	20,344	855,234
31-May-02	855,234		162,360	(189,489)			(27,129)	807,761	7.25%	5.044	25,389	833,150
30-Jun-02	833,150		162,360	(177,513)			(15,153)	792,608	7.25%	4,880	30,269	822,877
31-Jul-02	822,877		162,360	(172,797)			(10,437)	782,171	7.25%	4,789	35,058	817,229
31-Aug-02	817,229		162,360	(197,984)			(35,624)	746,547	7.25%	4,705	39,783	786,330
30-Sep-02	786,330		162,360	(215,299)			(52,939)	693,608	7.25%	4,510	44,294	737,902
31-Oct-02	737.902		162,360	(425,953)			(263,593)	430.015	7.25%	4,191	48,484	478,499
30-Nov-02	478,499		162,360	(219,666)			(57,306)	372,709	7.25%	2,598	51,082	423,791
31-Dec-02	423,791		162,360	(160,802)	(130, 183)		(128,625)	244,084	7.25%	2,252	53,334	297,418
31-Jan-03	297,418		203,708	(303,654)	(100,100)		(99,946)	144,138	7.25%	2,261	55,595	199,733
28-Feb-03	199,733		203,708	(210,250)			(6,542)	137,596	7.25%	1.657	57,252	194,848
31-Mar-03	194,848		203,708	(237,791)			(34,083)	103,513	7.25%	1,618	58,870	162,383
30-Apr-03	162,383		203,708	(199,088)			4,620	108,133	7.25%	1,412	60,282	168,415
31-May-03	168,415		203,708	(211,518)			(7,810)	100,323	7.25%	1,440	61,722	162,045
30-Jun-03	162,045		203,708	(213,245)			(9,537)	90,786	7.25%	1,393	63,115	153,901
31-Jul-03	153,901	(42,401)	203,708	(240,892)			(79,585)	11,201	7.25%	1,335	64,450	75,651
31-Aug-03	75,651	, , ,	203,708	(203,393)			315	11,516	7.25%	854	65,304	76,820
30-Sep-03	76,820		203,708	(255,084)			(51,376)	(39,860)	7.25%	856	66,160	26,300
31-Oct-03	26,300		203,708	(223, 109)			(19,401)	(59,261)	7.25%	546	66,706	7,445
30-Nov-03	7,445		203,708	(209,620)			(5,912)	(65,173)	7.25%	428	67,134	1,961
31-Dec-03	1,961		203,708	(232,871)	10,566		(18,597)	(83,770)	7.25%	393	67,527	(16,243)
31-Jan-04	(16,243)		203,708	(221,626)			(17,918)	(101,688)	7.25%	217		(33,945)
29-Feb-04	(33,945)		203,708	(227,742)			(24,034)	(125,722)	7.25%	108	67,852	(57,870)
31-Mar-04	(57,870)		203,708	(259,779)			(56,071)	(181,793)	7.25%	(37		(113,978)
30-Apr-04	(113,978)		161,509	(227,931)			(66,422)	(248,215)	7.25%	(376)		(180,776)
31-May-04	(180,776)		161,509	(183,025)			(21,516)	(269,731)	7.25%	(777		(203,069)
30-Jun-04	(203,069)		161,509	(171,439)			(9,930)	(279,661)	7.25%	(907	65,755	(213,906)
31-Jul-04	(213,906)	(123,099)	161,509	(168,555)			(130,145)	(409,806)	7.25%	(967		(345,018)
31-Aug-04	(345,018)		161,509	(167,926)			(6,417)	(416,223)	7.25%	(1,753)		(353,188)
30-Sep-04	(353, 188)		161,509	(183,544)			(22,035)	(438,258)	7.25%	(1,792)		(377,015)
31-Oct-04	(377,015)		161,509	(170,316)			(8,807)	(447,065)	7.25%	(1,925)		(387,747)
30-Nov-04	(387,747)		161,509	(178,486)			(16,977)	(464,042)	7.25%	(1,978)		(406,702)
31-Dec-04	(406,702)		161,509	(148,443)	(13,222)		(156)	(464,198)	7.25%	(2,081		(408,939)
31-Jan-05	(408,939)		161,509	(204,430)			(42,921)	(507,119)	7.25%	(2,002)		(453,862)
28-Feb-05	(453,862)		161,509	(163,714)			(2,205)	(509,324)	7.25%	(2,261)		(458,328)
31-Mar-05	(458,328)		161,509	(195,811)			(34,302)	(543,626)	7.25%	(2,275		(494,905)
30-Apr-05	(494,905)		175,510	(189,906)			(14,396)	(558,022)	7.25%	(2,482)		(511,783)
31-May-05	(511,783)		175,510	(177,007)			(1,497)	(559,519)	7.25%	(2,569)	43,670	(515,849)

				PILs Co	llected						Cumulativa	
Date	Beginning Balance	PILs True	PILs Proxy	Billed	Unbilled	LCT Elimination	Principal Addition	Cumulative Principle	Interest Rate	Carrying Charges	Cumulative Carrying Charges	Account Balance
30-Jun-05	(515,849)	<u> </u>	175,510	(161,724)			13,786	(545,733)	7.25%	(2,578)	41,093	(504,640)
31-Jul-05	(504,640)	(284,437)	175,510	(181,300)			(290,227)	(835,960)	7.25%	(2,495)	38,598	(797,362
31-Aug-05	(797,362)	, , ,	175,510	(239,289)			(63,779)	(899,739)	7.25%	(4,248)	34,350	(865,389
30-Sep-05	(865,389)		175,510	(242,063)			(66,553)	(966,292)	7.25%	(4,633)	29,717	(936,575
31-Oct-05	(936,575)		175,510	(194,854)			(19,344)	(985,636)	7.25%	(5,035)	24,681	(960,955
30-Nov-05	(960,955)		175,510	(185,499)			(9,989)	(995,625)	7.25%	(5,152)	19,529	(976,096
1-Dec-05	(976,096)		175,510	(145,834)	(2,703)		26,973	(968,652)	7.25%	(5,213)	14,316	(954,336
31-Jan-06	(954,336)		175,510	(216,200)			(40,690)	(1,009,342)	7.25%	(5,033)	9,283	(1,000,059
28-Feb-06	(1,000,059)		175,510	(186,133)			(10,623)	(1,019,965)	7.25%	(5,279)	4,004	(1,015,961
	(1,015,961)		175,510	(203,377)			(27,867)	(1,047,832)	7.25%	(5,343)	(1,340)	(1,049,172
	(1,049,172)		175,510	(154,974)	54,801		75,337	(972,495)	7.25%	(5,512)	(6,852)	(979,347
1-May-06	(979,347)		,	(12.1,21.1)	- 1,1		0	(972,495)	4.14%	(3,077)	(9,928)	(982,423
30-Jun-06	(982,423)						0	(972,495)	4.14%	(3,077)	(13,005)	(985,500
31-Jul-06	(985,500)	93,533					93,533	(878,962)	4.59%	(3,411)	(16,416)	(895,378)
31-Aug-06	(895,378)	,					0	(878,962)	4.59%	(3,053)	(19,469)	(898,431
80-Sep-06	(898,431)						0	(878,962)	4.59%	(3,053)	(22,522)	(901,484
31-Oct-06	(901,484)						0	(878,962)	4.59%	(3,053)	(25,575)	(904,537
30-Nov-06	(904,537)						0	(878,962)	4.59%	(3,053)	(28,628)	(907,590
1-Dec-06	(907,590)						0	(878,962)	4.59%	(3,053)	(31,682)	(910,644
31-Jan-07	(910,644)						0	(878,962)	4.59%	(3,053)	(34,735)	(913,697
28-Feb-07	(913,697)						0	(878,962)	4.59%	(3,053)	(37,788)	(916,750
31-Mar-07	(916,750)						0	(878,962)	4.59%	(3,053)	(40,841)	(919,803)
30-Apr-07	(919,803)						0	(878,962)	4.59%	(3,053)	(43,894)	(922,856
1-May-07	(922,856)						0	(878,962)	4.59%	(3,053)	(46,948)	(925,910
30-Jun-07	(925,910)						0	(878,962)	4.59%	(3,053)	(50,001)	(928,963
31-Jul-07	(928,963)						0	(878,962)	4.59%	(3,053)	(53,054)	(932,016
1-Aug-07	(932,016)						0	(878,962)	4.59%	(3,053)	(56,107)	(935,069
0-Sep-07	(935,069)						0	(878,962)	4.59%	(3,053)	(59,160)	(938,122
31-Oct-07	(938,122)						0	(878,962)	5.14%	(3,419)	(62,579)	(941,541
30-Nov-07	(941,541)						0	(878,962)	5.14%	(3,419)	(65,998)	(944,960
1-Dec-07	(944,960)						0	(878,962)	5.14%	(3,419)	(69,418)	(948,379
31-Jan-08	(948,379)						0	(878,962)	5.14%	(3,419)	(72,837)	(951,798
9-Feb-08	(951,798)						0	(878,962)	5.14%	(3,419)	(76,256)	(955,218)
1-Mar-08	(955,218)						0	(878,962)	5.14%	(3,419)	(79,675)	(958,637
0-Apr-08	(958,637)						0	(878,962)	4.08%	(2,714)	(82,389)	(961,351
1-May-08	(961,351)						0	(878,962)	4.08%	(2,714)	(85,103)	(964,064
0-Jun-08	(964,064)						0	(878,962)	4.08%	(2,714)	(87,816)	(966,778
31-Jul-08	(966,778)						0	(878,962)	3.35%	(2,228)	(90,045)	(969,007
1-Aug-08	(969,007)						0	(878,962)	3.35%	(2,228)	(92,273)	(971,235
0-Sep-08	(971,235)						0	(878,962)	3.35%	(2,228)	(94,502)	(973,464
							_					
1-Oct-08 0-Nov-08	(973,464) (975,692)						0	(878,962)	3.35% 3.35%	(2,228)	(96,730) (98,958)	(975,692
	(975,692)						0	(878,962)			(101,187)	(977,920
1-Dec-08							0	(878,962)	3.35%	(2,228)		(980,149
31-Jan-09	(980,149)						0	(878,962)	2.45%	(1,630)	(102,816)	(981,778
8-Feb-09	(981,778)						0	(878,962)	2.45%	(1,630)	(104,446)	(983,408
1-Mar-09 80-Apr-09	(983,408) (985,038)						0	(878,962)	2.45%	(1,630)	(106,076)	(985,038
	408F U.36/	I					0	(878,962)	1.00%	(665)	(106,741)	(985,703)

				PILs Col	lected						Cumulative	
	Beginning	PILs True-				LCT	Principal	Cumulative	Interest	Carrying	Carrying	Account
Date	Balance	Up	PILs Proxy	Billed	Unbilled	Elimination	Addition	Principle	Rate	Charges	Charges	Balance
30-Jun-09	(986,368)	· 		i l		į l	0	(878,962)	1.00%	(665)	(108,071)	(987,033)
31-Jul-09	(987,033)						0	(878,962)	0.55%	(366)	(108,437)	(987,399)
31-Aug-09	(987,399)						0	(878,962)	0.55%	(366)	(108,803)	(987,765)
30-Sep-09	(987,765)						0	(878,962)	0.55%	(366)	(109,169)	(988,131)
31-Oct-09	(988, 131)						0	(878,962)	0.55%	(366)	(109,535)	(988,497)
30-Nov-09	(988,497)						0	(878,962)	0.55%	(366)	(109,901)	(988,863)
31-Dec-09	(988,863)						0	(878,962)	0.55%	(366)	(110,266)	(989,228)
31-Jan-10	(989,228)						0	(878,962)	0.55%	(366)	(110,632)	(989,594)
28-Feb-10	(989,594)						0	(878,962)	0.55%	(366)	(110,998)	(989,960)
31-Mar-10	(989,960)						0	(878,962)	0.55%	(366)	(111,364)	(990,326)
30-Apr-10	(990,326)						0	(878,962)	0.55%	(366)	(111,730)	(990,692)
31-May-10	(990,692)						0	(878,962)	0.55%	(366)	(112,096)	(991,058)
30-Jun-10	(991,058)						0	(878,962)	0.55%	(366)	(112,462)	(991,424)
31-Jul-10	(991,424)						0	(878,962)	0.89%	(592)	(113,054)	(992,016)
31-Aug-10	(992,016)						0	(878,962)	0.89%	(592)	(113,646)	(992,608)
30-Sep-10	(992,608)						0	(878,962)	0.89%	(592)	(114,238)	(993,200)
31-Oct-10	(993,200)						0	(878,962)	1.20%	(798)	(115,036)	(993,998)
30-Nov-10	(993,998)						0	(878,962)	1.20%	(798)	(115,834)	(994,796)
31-Dec-10	(994,796)						0	(878,962)	1.20%	(798)	(116,632)	(995,594)
31-Jan-11	(995,594)						0	(878,962)	1.47%	(978)	(117,610)	(996,572)
28-Feb-11	(996,572)						0	(878,962)	1.47%	(978)	(118,588)	(997,550)
31-Mar-11	(997,550)						0	(878,962)	1.47%	(978)	(119,566)	(998,528)
30-Apr-11	(998,528)						0	(878,962)	1.47%	(978)	(120,544)	(999,505)
31-May-11	(999,505)						0	(878,962)	1.47%	(978)	(121,521)	(1,000,483)
30-Jun-11	(1,000,483)						0	(878,962)	1.47%	(978)	(122,499)	(1,001,461)
31-Jul-11	(1,001,461)						0	(878,962)	1.47%	(978)	(123,477)	(1,002,439)
31-Aug-11	(1,002,439)						0	(878,962)	1.47%	(978)	(124,455)	(1,003,417)
30-Sep-11	(1,003,417)						0	(878,962)	1.47%	(978)	(125,433)	(1,004,395)
31-Oct-11	(1,004,395)						0	(878,962)	1.47%	(978)	(126,410)	(1,005,372)
30-Nov-11	(1,005,372)						0	(878,962)	1.47%	(978)	(127,388)	(1,006,350)
31-Dec-11	(1,006,350)						0	(878,962)	1.47%	(978)	(128,366)	(1,007,328)
Total		(356,404)	9,730,075	(10,171,892)	(80,741)	0	(878,962)	(878,962)		(128,366)	(128,366)	(1,007,328)

## **APPENDIX I**

**2001 - 2005 PILS MODELS** 



Т	Λ Ι	В	С	D	l E
1 1	A A PILs TAXES - EB-2008-381	В	C	U	Version 2009.1
_	REGULATORY INFORMATION (REGINFO)				version 2009.1
	Utility Name: Whitby Hydro			Colour Code	
	Reporting period: 2001			Input Cell	
5	reporting period. 2001			Formula in Cell	
_	Days in reporting period:	92	days	i ormala ili ocii	
	Total days in the calendar year:	365	days		
8			J. C. J. C		
_	BACKGROUND				
	Has the utility reviewed section 149(1) ITA to				
_	confirm that it is not subject to regular corporate				
	tax (and therefore subject to PILs)?		Y/N		
10					
	Was the utility recently acquired by Hydro One		b		
15	and now subject to s.89 & 90 PILs?		Y/N		
	Is the utility a non-profit corporation?		Y/N		
	If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
	shared among the corporate group?	LCT	Y/N	_	
			Y/IN	4000/	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		100%	
22 (	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
	Accounting Year End		Date	12-31-2001	
20	-				Do and at a mar
	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
30	USE BOARD-APPROVED AMOUNTS				
	Rate Base (wires-only)			56,508,433	
JZ				30,300,433	
33 (	Common Equity Ratio (CER)			50.00%	
	1-CER			50.00%	
50					
37	Target Return On Equity			9.88%	
39 I	Debt rate			7.25%	
41 1	Market Adjusted Revenue Requirement			4,839,947	
ŦZ.					
43	1999 return from RUD Sheet #7			791,529	791,529
45	Total Incremental revenue			4,048,418	
	Input: Board-approved dollar amounts phased-in			,,,,,,,,,	
47	Amount allowed in 2001			1,349,473	1,349,473
48	Amount allowed in 2002			1,349,473	
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			1,349,473	
50	unless authorized by the Minister and the Board)			,, ,,	O
51	Amount allowed in 2005 - Third tranche of MARR re: CDM				O
52	Other Board-approved changes to MARR or incremental revenue				C
53					0
54	Total Regulatory Income				2,141,002
55					
56 I	Equity			28,254,217	
57					
	Return at target ROE			2,791,517	
59					
60 I	Debt			28,254,217	
61					
_	Deemed interest amount in 100% of MARR			2,048,431	
63					
	Phase-in of interest - Year 1 (2001)			906,145	
	((D43+D47)/D41)*D61				
65			İ	1,477,288	
65 66 l	Phase-in of interest - Year 2 (2002)			1,477,200	
65 66 67	Phase-in of interest - Year 2 (2002) ((D43+D47+D48)/D41)*D61				
65 66 67 68	Phase-in of interest - Year 2 (2002) ((D43+D47+D48)/D41)*D61 Phase-in of interest - Year 3 (2003) and forward			1,477,288	
65 66 67 68 69	Phase-in of interest - Year 2 (2002) ((D43+D47+D48)/D41)*D61 Phase-in of interest - Year 3 (2003) and forward ((D43+D47+D48)/D41)*D61 (due to Bill 210)			1,477,288	
65 66 67 68 69	Phase-in of interest - Year 2 (2002) ((D43+D47+D48)/D41)*D61 Phase-in of interest - Year 3 (2003) and forward				

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	A	В		D	E	F	G	Н
	PILS TAXES - EB-2008-381 PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate	$\dashv$	M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)	1	Estimate	H	Filing Variance	Filing Variance	Returns	
4	("Wires-only" business - see Tab TAXREC)				G-C	Explanation	V 2	
5	Utility Name: Whitby Hydro						Version 2009.1	
7	Reporting period: 2001							
8	B						Column	
10	Days in reporting period: Total days in the calendar year:	92 365	days days				Brought From	
11							TAXREC	
12		-	\$		\$		\$	
	I) CORPORATE INCOME TAXES							
15								
16	Regulatory Net Income REGINFO E53	1	197,882		-1,288,554		-1,090,672	
	BOOK TO TAX ADJUSTMENTS							
	Additions:	_	704.077		70.040		050 000	
21	Depreciation & Amortization Employee Benefit Plans - Accrued, Not Paid	2	781,377		72,616 0		853,993 0	
22	Tax reserves - beginning of year	4			0		0	
	Reserves from financial statements - end of year	4			0		0	
	Regulatory Adjustments - increase in income Other Additions (See Tab entitled "TAXREC")	5			0		0	
26	"Material" Items from "TAXREC" worksheet	6			0		0	
27	Other Additions (not "Material") "TAXREC"  "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"				798,252		798,252	
31	Deductions: Input positive numbers							
33	Capital Cost Allowance and CEC	7	245,289		669,357		914,646	
34	Employee Benefit Plans - Paid Amounts	8			0		0	$\vdash$
	Items Capitalized for Regulatory Purposes Regulatory Adjustments - deduction for tax purposes in Item 5	9 10	0	$\vdash$	0		0	-
37	Interest Expense Deemed/ Incurred	11	83,751		138,870		222,621	
	Tax reserves - end of year	4		$\vdash$	0		0	<u> </u>
	Reserves from financial statements - beginning of year 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  Other Deductions (See Tab entitled "TAXREC")	11		$\vdash$	0		0	-
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 Other Deductions (not "Material") "TAXREC 2"	12 12			0		0	
48	Items on which true-up does not apply "TAXREC 3"				779,152		779,152	
49	TAYADI FINOQUE (# 000)		050.040		(0.005.005)		(4.054.040)	
51	TAXABLE INCOME/ (LOSS)		650,219		(2,005,065)		(1,354,846)	
52	BLENDED INCOME TAX RATE							
53 54	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	40.62%		-40.6200%		0.00%	
55	REGULATORY INCOME TAX		264,119		-264,119	Actual	0	
56								
57	Miscellaneous Tax Credits	14			0	Actual	0	
59	inisecularicous Tax Orcalis	1.7			Ů	Actual	Ü	
60	Total Regulatory Income Tax		264,119		-264,119	Actual	0	
61								
63	II) CAPITAL TAXES							
64								
	Ontario Base	15	56,508,433		2,375,214		58,883,647	
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000		-196,868		4,803,132	
	Taxable Capital		51,508,433		2,178,346		54,080,515	
69 70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
71								
72 73	Ontario Capital Tax		38,949		1,945		40,894	
	Federal Large Corporations Tax							
	Base	18	56,508,433		1,535,382		58,043,815	
76 77	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	19	10,000,000 46,508,433		-2,377,318 -841,936		7,622,682 50,421,133	
78								
79 80	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%	$\vdash$	0.0000%		0.2250%	_
	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		26,376	H	2,219		28,595	
82	Less: Federal Surtax 1.12% x Taxable Income	21	7,282		-7,282		0	
83	Net LCT	<b> </b>	19,094	H	9,501		28,595	<u> </u>
85			13,034		3,501		20,030	
	III) INCLUSION IN RATES		-		-	-		
87 88	Income Tax Rate used for gross- up (exclude surtax)	1	39.50%					
89								
	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22	436,560 31,560			Actual 2001 Actual 2001	0 28,595	<u> </u>
	Ontario Capital Tax (no gross-up since it is deductible)	24	38,949			Actual 2001 Actual 2001	40,894	
93						-		
94 95	Total PILs for Rate Adjustment MUST AGREE WITH 2001	25	507,069	-		Actual 2001	69,489	$\vdash$
96	RAM DECISION		201,009				30,708	
97			_			-	-	
98	IV) FUTURE TRUE-UPS							_
	IV a) Calculation of the True-up Variance	1		H	DR/(CR)			
101	In Additions:							
	Employee Benefit Plans - Accrued, Not Paid Tay receives deducted in prior year	3		$\vdash$	0			<u> </u>
	Tax reserves deducted in prior year  Reserves from financial statements-end of year	4			0			
105	Regulatory Adjustments	5			0			
	Other additions "Material" Items TAXREC	6		$\dashv$	0			$\vdash$
	Other additions "Material" Items TAXREC 2  In Deductions - positive numbers	6			0			
109	Employee Benefit Plans - Paid Amounts	8			0			
	Items Capitalized for Regulatory Purposes Regulatory Adjustments	9 10		$\vdash$	0			-
112	Interest Adjustment for tax purposes (See Below - cell I204)	11			0			
113	Tax reserves claimed in current year	4			0	-	-	
	Reserves from F/S beginning of year Contributions to deferred income plans	3		-	0			$\vdash$
116	Contributions to pension plans	3			0			
117	Other deductions "Material" Items TAXREC Other deductions "Material" Item TAXREC 2	12 12		$\dashv$	0			$\vdash$
119		12		$\vdash$	0			
	Total TRUE-UPS before tax effect	26		=	0			

EB-2008-0381 Procedural Order #7 Whitby\_IRM3\_2001\_PILS\_Model\_20110930.XLS

4	A A A A A A A A A A A A A A A A A A A	B	C	D	E M of F	Mcf	G	Н
	PILS TAXES - EB-2008-381 PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F	M of F	Tax	-
3	PILS DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)		Estimate		Filing Variance	Filing Variance	Returns	<b>-</b>
4	("Wires-only" business - see Tab TAXREC)				G-C	Explanation		
5	0						Version 2009.1	
6	Utility Name: Whitby Hydro							
7	Reporting period: 2001							
8							Column	
9	Days in reporting period:	92	days				Brought	
	Total days in the calendar year:	365	days				From	
11			•				TAXREC	
12			\$		\$		\$	
13								
121 122	Income Tay Pate (eycluding curtay) from 2001   Itility's tay return			~	18.00%			
123	Income Tax Rate (excluding surtax) from 2001 Utility's tax return				10.00%			
124	Income Tax Effect on True-up adjustments			_	0			
125					-			
126	Less: Miscellaneous Tax Credits	14			0			
127								
128	Total Income Tax on True-ups				0			
129								
	Income Tax Rate used for gross-up (exclude surtax)				39.50%			
131 132	TRUE-UP VARIANCE ADJUSTMENT				0			
133	TRUE-OF VARIANCE ADJUSTIMENT				U			
.00	IV b) Calculation of the Deferral Account Variance caused by							
404	changes in legislation							
135	Changes in registation							
133	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial							
136	estimate column)			=	650,219			
137	,				250,210			
	REVISED CORPORATE INCOME TAX RATE			х	40.62%			
139								
140	REVISED REGULATORY INCOME TAX			=	264,119			
141								
142	Less: Revised Miscellaneous Tax Credits			-	0			-
143	Total Revised Regulatory Income Torr				00111			<u> </u>
144 145	Total Revised Regulatory Income Tax			=	264,119			-
140	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell							-
146	C60)	l		-	264,119			
147	,				201,110			
148	Regulatory Income Tax Variance			=	0			
149	7							
150	Ontario Capital Tax							
	Base			=	56,508,433			
	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	5,000,000			
	Revised deemed taxable capital			=	51,508,433			
154	Rate - Tab Tax Rates cell C54			х	0.3000%			
156	Rate - Tab Tax Rates cell C54			X	0.3000%			
	Revised Ontario Capital Tax			=	38,949			
	Less: Ontario Capital Tax reported in the initial estimate column (Cell C72)			_	00,010			
158				-	38,949			
159	Regulatory Ontario Capital Tax Variance			ш	0			
160								
161	Federal LCT							
	Base				56,508,433			
162								
163	Less: Exemption from tab Tax Rates, Table 2, cell C40			-	10,000,000			
163 164				- 11	10,000,000 46,508,433			
163 164 165	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT			=	46,508,433			
163 164 165 166	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT			. 11				
163 164 165 166 167	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51			- =	46,508,433 0.2250%			
163 164 165 166 167 168	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax			· II	46,508,433			
163 164 165 166 167 168 169 170	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount			· II	46,508,433 0.2250% 26,376			
163 164 165 166 167 168 169 170	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT				46,508,433 0.2250% 26,376 7,282 19,094			
163 164 165 166 167 168 169 170 171	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT Less: Federal LCT reported in the initial estimate column (Cell C84)			- 11	46,508,433 0.2250% 26,376 7,282 19,094			
163 164 165 166 167 168 169 170 171 172 173	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT				46,508,433 0.2250% 26,376 7,282 19,094			
163 164 165 166 167 168 169 170 171 172 173	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance			- 11	46,508,433 0.2250% 26,376 7,282 19,094 19,094 0			
163 164 165 166 167 168 169 170 171 172 173 174 175	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT Less: Federal LCT reported in the initial estimate column (Cell C84)			- 11	46,508,433 0.2250% 26,376 7,282 19,094			
163 164 165 166 167 168 169 170 171 172 173 174 175	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance			- 11	46,508,433 0.2250% 26,376 7,282 19,094 19,094 0			
163 164 165 166 167 168 169 170 171 172 173 174 175 176	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)			- 11	46,508,433 0.2250% 26,376 7,282 19,094 0 18,00%			
1631 1644 1655 1666 1677 1688 1699 1700 1711 1722 1733 1744 1755 1766 1777 1788	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up)			- = +	46,508,433 0.2250% 26,376 7,282 19,094 0 18,00%			
163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax			- = - = + +	46,508,433 0.2250% 26,376 7,282 19,094 0 18,00% 0 0 0			
163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up)  LCT (grossed-up)			- = - = + +	46,508,433 0.2250% 26,376 7,282 19,094 19,094 0 18,00%			
163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			- = - = + + +	46,508,433  0.2250%  26.376  7,282  19,094  0  18.00%  0  0  0			
163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax			- = - = + +	46,508,433 0.2250% 26,376 7,282 19,094 0 18,00% 0 0 0			
163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 180 181 182 183 184	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0			
163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 180 181 182 183 184 185	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit)			- = - = + + +	46,508,433  0.2250%  26.376  7,282  19,094  0  18.00%  0  0  0			
163 164 165 166 167 168 169 170 171 172 173 174 175 176 180 181 182 183 184 185 186	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0			
163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 180 181 182 183 184 185 186 187	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0			
163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 180 181 182 183 184 185 186 187 188	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0			
163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 180 181 182 183 184 185 186 187	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0			
163 164 165 166 167 170 171 172 173 174 175 176 177 178 180 181 182 183 184 185 186 187 188 188 188 188 188 188 188 188 188	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0			
163 164 165 166 167 170 171 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 199 191 191	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0  0			
163 164 165 1666 167 167 170 171 172 173 174 175 176 177 180 181 182 183 184 185 186 187 188 189 190 190 190 190 190 190 190 190 190 19	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up)  LCT (grossed-up)  Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt  Total deemed interest (REGINFO)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  19,094  0  0  0  0  0  0  2,048,431			
163 1644 1655 1666 1677 1688 1699 1770 1711 1722 1733 1744 1755 1766 1777 1788 1891 1814 1825 1836 1846 1877 1888 1891 1991 1991 1991 1993 1994 1994 1994 19	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0  0			
163 1644 1655 1666 167 1688 1690 170 171 172 173 174 175 176 177 178 180 181 182 183 184 185 186 187 188 199 190 191 192 193 194 194 195 195 195 195 195 195 195 195 195 195	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) CDT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt  Total deemed interest (REGINFO) Interest phased-in (Cell C37)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  19,094  0  0  0  0  0  0  0  2,048,431  906,145			
163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 180 181 182 183 184 185 186 187 198 199 191 192 193 194 195 195 195 195 195 195 195 195 195 195	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT TRUE-UP VARIANCE (from cell I132) Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt Total deemed interest (REGINFO) Interest phased-in (Cell C37)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  19,094  0  0  0  0  0  0  2,048,431			
163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 180 181 181 182 183 184 185 186 189 190 191 191 191 191 191 191 191 191 19	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) CDT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt  Total deemed interest (REGINFO) Interest phased-in (Cell C37)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  19,094  0  0  0  0  0  0  0  2,048,431  906,145			
1633 1644 1656 1667 1666 1677 1711 1722 1733 1744 1755 1766 1777 1788 1799 1800 1811 1822 1833 1844 1857 1868 1877 1991 1992 1993 1994 1995 1996 1997 1997 1998 1997 1998 1997 1998 1997 1998 1998	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) UCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt  Total deemed interest (REGINFO) Interest phased-in (Cell C37)  Variance due to phase-in of debt component of MARR in rates according to the Board's decision			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  19,094  0  0  0  0  0  0  0  2,048,431  906,145			
1633 1644 1656 1667 1686 1697 1701 1711 1722 1733 1744 1755 1766 1777 1788 1891 1818 1845 1845 1846 1877 1888 1891 1992 1993 1994 1995 1996 1997 1998 1998 1998 1998 1998 1998 1998	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt  Total deemed interest (REGINFO) Interest phased-in (Cell C37)  Variance due to phase-in of debt component of MARR in rates according to the Board's decision  Other Interest Variances (i.e. Borrowing Levels			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  19,094  0  0  0  0  0  0  0  2,048,431  906,145			
1633 1644 1655 1666 1677 1781 1792 1793 1801 1914 1915 1915 1915 1915 1915 1915 191	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt  Total deemed interest (REGINFO) Interest phased-in (Cell C37)  Variance due to phase-in of debt component of MARR in rates according to the Board's decision  Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt pr Rate Handbook)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  19,094  0  0  0  0  0  0  0  18.00%			
1633 1644 1656 1667 1686 1697 1701 1711 1722 1733 1744 1755 1766 1777 1788 1891 1818 1845 1845 1846 1877 1888 1891 1992 1993 1994 1995 1996 1997 1998 1998 1998 1998 1998 1998 1998	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Gaused By Phase-in of Deemed Debt  Total deemed interest (REGINFO) Interest phased-in (Cell C37)  Variance due to phase-in of debt component of MARR in rates according to the Board's decision  Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook) Interest decited on MoF filing (Cell G384-G41)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  19,094  0  0  0  0  0  0  0  2,048,431  906,145			
163 164 165 1666 167 170 171 173 174 175 176 177 180 181 182 183 184 187 199 190 191 192 201 202 203	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt  Total deemed interest (REGINFO) Interest phased-in (Cell C37)  Variance due to phase-in of debt component of MARR in rates according to the Board's decision Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G36+G41) Total deemed interest (REGINFO CELL D61)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0  0  0  18,00%  1,142,286			
163 164 165 1666 167 1686 169 170 171 173 174 177 178 180 181 182 183 184 185 189 190 191 192 193 194 195 196 196 197 198 199 199 199 199 199 199 199 199 199	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Gaused By Phase-in of Deemed Debt  Total deemed interest (REGINFO) Interest phased-in (Cell C37)  Variance due to phase-in of debt component of MARR in rates according to the Board's decision  Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook) Interest decited on MoF filing (Cell G384-G41)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0  0  0  18,00%  1,142,286			
163 1644 1655 1666 1677 1708 1711 172 173 174 175 176 177 178 180 181 182 183 184 185 186 187 190 191 192 193 194 195 196 197 198 199 199 199 199 199 199 199 199 199	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt  Total deemed interest (REGINFO) Interest phased-in (Cell C37)  Variance due to phase-in of debt component of MARR in rates according to the Board's decision  Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G38+C41) Total deemed interest (REGINFO CELL D61)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0  0  0  18,00%  1,142,286			
163 1644 1656 1666 167 170 171 172 173 175 176 177 178 179 180 181 182 183 184 185 186 190 191 192 193 194 195 195 195 195 195 195 195 195 195 195	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT  Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt  Total deemed interest (REGINFO) Interest phased-in (Cell C37)  Variance due to phase-in of debt component of MARR in rates according to the Board's decision Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G36+G41) Total deemed interest (REGINFO CELL D61)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0  0  0  18,00%  1,142,286			
163 1644 1655 1666 167 170 171 171 173 175 176 177 178 181 182 183 184 185 186 190 190 191 192 193 194 195 196 197 198 199 199 199 199 199 199 199 199 199	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT TRUE-UP VARIANCE (from cell I132) Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt Total deemed interest (REGINFO) Interest phased-in (Cell C37) Variance due to phase-in of debt component of MARR in rates according to the Board's decision Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G36+G41) Total deemed interest (REGINFO CELL D61) Variance caused by excess debt Interest Adjustment for Tax Purposes (carry forward to Cell I112)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18.00%  0  0  0  0  0  0  18.04,431  906,145  1,142,286  222,621  2,048,431  0  0			
163 1643 1646 167 1686 169 1701 1712 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 199 191 191 192 193 194 194 195 196 197 197 197 197 197 197 197 197 197 197	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT  Rate (as a result of legislative changes) tab 'Tax Rates' cell C51  Gross Amount Less: Federal surtax Revised Net LCT Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance  Actual Income Tax Rate used for gross-up (exclude surtax)  Income Tax (grossed-up) LCT (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT  TRUE-UP VARIANCE (from cell I132)  Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt  Total deemed interest (REGINFO) Interest phased-in (Cell C37)  Variance due to phase-in of debt component of MARR in rates according to the Board's decision  Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G38+C41) Total deemed interest (REGINFO CELL D61)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18,00%  0  0  0  0  0  0  18,00%  1,142,286			
163 1643 1646 167 1686 169 171 172 173 174 175 175 180 181 182 183 184 185 186 187 190 191 192 193 194 195 196 197 197 198 199 199 199 199 199 199 199 199 199	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT TRUE-UP VARIANCE (from cell I132) Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt Total deemed interest (REGINFO) Interest phased-in (Cell C37) Variance due to phase-in of debt component of MARR in rates according to the Board's decision Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G36+G41) Total deemed interest (REGINFO CELL D61) Variance caused by excess debt Interest Adjustment for Tax Purposes (carry forward to Cell I112)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18.00%  0  0  0  0  0  0  18.04,431  906,145  1,142,286  222,621  2,048,431  0  0			
163 1643 1646 167 1686 169 170 171 172 173 174 175 176 176 176 176 176 188 189 190 191 192 193 194 195 196 197 198 199 201 202 203 204 205 206 207 208 208 209 209 209 209 209 209 209 209 209 209	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT TRUE-UP VARIANCE (from cell I132) Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt Total deemed interest (REGINFO) Interest phased-in (Cell C37) Variance due to phase-in of debt component of MARR in rates according to the Board's decision Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G36+G41) Total deemed interest (REGINFO CELL D61) Variance caused by excess debt Interest Adjustment for Tax Purposes (carry forward to Cell I112)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18.00%  0  0  0  0  0  0  18.04,431  906,145  1,142,286  222,621  2,048,431  0  0			
163 1644 1656 1666 1677 1688 1699 1701 1712 1733 1744 1755 1766 1771 1788 1891 1892 1893 1994 1992 1993 1994 1995 1995 1997 1998 1997 1998 1997 1998 1997 1998 1997 1998 1997 1998 1997 1998 1998	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT Rate (as a result of legislative changes) tab 'Tax Rates' cell C51 Gross Amount Less: Federal surtax Revised Net LCT Less: Federal LCT reported in the initial estimate column (Cell C84) Regulatory Federal LCT Variance Actual Income Tax Rate used for gross-up (exclude surtax) Income Tax (grossed-up) LCT (grossed-up) Ontario Capital Tax  DEFERRAL ACCOUNT VARIANCE ADJUSTMENT TRUE-UP VARIANCE (from cell I132) Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)  V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt Total deemed interest (REGINFO) Interest phased-in (Cell C37) Variance due to phase-in of debt component of MARR in rates according to the Board's decision Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G36+G41) Total deemed interest (REGINFO CELL D61) Variance caused by excess debt Interest Adjustment for Tax Purposes (carry forward to Cell I112)			- = = = + + + + + + + + + + + + + + + +	46,508,433  0.2250%  26,376  7,282  19,094  18.00%  0  0  0  0  0  0  18.04,431  906,145  1,142,286  222,621  2,048,431  0  0			

				T	Whitby_IRI	
	A	В	С	D	E	F
	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
	for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0		Return			
5					Version 2009.1	
_	Section A: Identification:					
	Utility Name: Whitby Hydro					
	Reporting period: 2001					
9 .	Taxation Year's start date:					
10	Taxation Year's end date:					
11	Number of days in taxation year:		92	days		
12						
13 I	Please enter the Materiality Level :			< - 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				
	Please complete the questionnaire in the Background questionnaire	worksh	eet.)			
19						
20 I	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.					
	f required please change the descriptions except for amortization, interest	expens	e and provision for i	ncome tax		
26						
_	Please enter the non-wire operation's amount as a positive number, the pro-	ogram a	utomatically treats a	all amounts		
_	in the "non-wires elimination column" as negative values in TAXREC and T					
29	•					
30 I	ncome:					
31	Sale of Energy	+	16,748,555		16,748,555	
32	Other Income	+	228,711		228,711	
3		+			0	
4		+			0	
5		+			0	
6	Revenue should be entered above this line					
7						
_	Costs and Expenses:					
9	Cost of energy purchased	-	15,798,401		15,798,401	
0	Operations, Maintenance and Administration	-	1,415,544		1,415,544	
1	Operations, maintenance and reministration	_	1,110,011		0	
2		_			0	
3	Amortization	_	853,993		853,993	
4	Amortization	-	000,000		000,000	
5					0	
6		_			0	
17		-			0	
18		_			0	
19					0	
	Net Income Before Interest & Income Taxes EBIT	_	-1,090,672	0	-1,090,672	
_	Less: Interest expense for accounting purposes	_	222,621	0	222.621	
52	Provision for payments in lieu of income taxes	_	28,200		28,200	
	Net Income (loss)	_	-1,341,493	0	,	
J	The Net Income (loss) on the MoF column should equal to the net income (loss)	_	1,041,400	0	1,041,400	
	per financial statements on Schedule 1 of the tax return. )					
5	or manda datements on conduct 1 of the tax rotant.					
_	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:					
	Provision for income tax	+	28,200	0	28,200	
	Federal large corporation tax	+	20,200	U	28,200	
	Depreciation & Amortization	+	853,993	0	853,993	
	Employee benefit plans-accrued, not paid	+	000,883	0	0	
	Tax reserves - beginning of year	+	0		0	
	Reserves from financial statements- end of year	+	0		0	
	Regulatory adjustments on which true-up may apply (see A66)	+	U	U	0	
اان	Items on which true-up does not apply "TAXREC 3"	<u> </u>	798,252	0		
_	ROMO ON WINON GUE-UD GUES NUCADDIV TAAREU S	+	0		,	-
6						<b> </b>
6 7 I	Material addition items from TAXREC 2	1		Λ.	U	i
6 7 8		+	0	0		
6 7 8 9	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2	1	0		1 690 445	
6   7   8   9	Material addition items from TAXREC 2	1		0	1,680,445	
6   7   8   9   0	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2  Subtotal	1	0		1,680,445	
6	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2  Subtotal Other Additions: (Please explain the nature of the additions)	+	0			
6   8   9   9   1   2   9   1   3   1	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2  Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA	+	0		0	
66	Material addition items from TAXREC 2  Other addition items (not Material) from TAXREC 2  Subtotal  Other Additions: (Please explain the nature of the additions)  Recapture of CCA  Non-deductible meals and entertainment expense	+ + +	0		0	
6   7   18   6   7   19   10   10   10   10   10   10   10	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2  Subtotal Other Additions: (Please explain the nature of the additions) Recapture of CCA	+ + + +	0		0 0	
6	Material addition items from TAXREC 2  Other addition items (not Material) from TAXREC 2  Subtotal  Other Additions: (Please explain the nature of the additions)  Recapture of CCA  Non-deductible meals and entertainment expense	+ + + + + +	0		0 0 0	
6   7   8   6   9   9   1   1   1   1   1   1   1   1	Material addition items from TAXREC 2  Other addition items (not Material) from TAXREC 2  Subtotal  Other Additions: (Please explain the nature of the additions)  Recapture of CCA  Non-deductible meals and entertainment expense	+ + + + + + +	0		0 0 0 0	
6   7   188   09   00   11   12   13   14   15   16   17   18   18   18   18   18   18   18	Material addition items from TAXREC 2  Other addition items (not Material) from TAXREC 2  Subtotal  Other Additions: (Please explain the nature of the additions)  Recapture of CCA  Non-deductible meals and entertainment expense	+ + + + + + + + +	0		0 0 0 0 0	
66   99   90   90   90   90   90   90	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2  Subtotal  Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + +	1,680,445	0	0 0 0 0 0	
6   7   1   8   9   9   1   1   1   1   1   1   1   1	Material addition items from TAXREC 2  Other addition items (not Material) from TAXREC 2  Subtotal  Other Additions: (Please explain the nature of the additions)  Recapture of CCA  Non-deductible meals and entertainment expense	+ + + + + + + + +	0		0 0 0 0 0	
6   9   0   1   2   4   1   5   6   7   8   9   9   0   1   1   1   1   1   1   1   1   1	Material addition items from TAXREC 2  Other addition items (not Material) from TAXREC 2  Subtotal  Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed  Total Other Additions	+ + + + + + + + + =	0 1,680,445	0	0 0 0 0 0 0 0 0	
66   68   69   60   61   62   63   64   65   66   65   65   65   65   65	Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2  Subtotal  Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	+ + + + + + + + + +	1,680,445	0	0 0 0 0 0 0 0 0	
6   8   9   0   1   2   3   1   5   6   7   8   9   0   1   2   3   1   2   3   3   3   3   3   3   3   3   3	Material addition items from TAXREC 2 Dither addition items (not Material) from TAXREC 2  Subtotal  Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed  Total Other Additions  Total Additions	+ + + + + + + + + =	0 1,680,445	0	0 0 0 0 0 0 0 0	
6	Material addition items from TAXREC 2  Other addition items (not Material) from TAXREC 2  Subtotal  Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed  Total Other Additions	+ + + + + + + + + =	0 1,680,445	0	0 0 0 0 0 0 0 0 0 0 1,680,445	
6   8   9   0   1   2   3   1   5   6   7   8   9   0   1   2   3   1   2   3   3   3   3   3   3   3   3   3	Material addition items from TAXREC 2 Dither addition items (not Material) from TAXREC 2  Subtotal  Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed  Total Other Additions  Total Additions	+ + + + + + + + + =	0 1,680,445	0	0 0 0 0 0 0 0 0 0 1,680,445	

	A A		С	D	E	F
_	PILs TAXES - EB-2008-381 TAX RETURN RECONCILIATION (TAXREC)	LINE	M of F Corporate	Non-wires Eliminations	Wires-only Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Ellitilitations	Return	
4	C	)	Return			
5					Version 2009.1	1
88			0	0		
89 90			0	0		
91			0	0		
92	Total Other additions >materiality level		0	0	0	
	Other additions (less than materiality level)		0	0		
95	Total Other Additions		0	0	0	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	891,488		891,488	
	Cumulative eligible capital deduction	-	23,158		23,158	
	Employee benefit plans-paid amounts	-			0	
	Items capitalized for regulatory purposes  Regulatory adjustments:	-			0	
102		-			0	
103		-			0	
	Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year Contributions to deferred income plans	-	0	0	0	
	Contributions to deterred income plans  Contributions to pension plans	-			0	
	Items on which true-up does not apply "TAXREC 3"		779,152	0	779,152	
109	Interest capitalized for accounting deducted for tax	-			0	
_	Material deduction items from TAXREC 2	-	0	0		
111	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
113	Subtotal	=	1,693,798	0	1,693,798	
	Other deductions (Please explain the nature of the deductions)		.,,,,,,,,,,	-	.,,.	
	Charitable donations - tax basis	-			0	
_	Gain on disposal of assets	-			0	
117 118		-			0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121	Total Dadustina		4 000 700	0	4 000 700	
122 123	Total Deductions	=	1,693,798	0	1,693,798	
	Recap Material Deductions:					
125	<u> </u>		0	0		
126			0	0		
127 128			0	0		
129			0	0		
130	Total Other Deductions exceed materiality level		0	0		
	Other Deductions less than materiality level		0	0		
132	Total Other Deductions		0	0	0	
_	TAXABLE INCOME	=	-1,354,846	0	-1,354,846	
	DEDUCT:		1,001,010		.,501,010	
136	Non-capital loss applied positive number	-			0	
137	Net capital loss applied positive number	-			0	
138	NET TAXABLE INCOME	=	(1,354,846)	0	(1,354,846)	
140			(1,007,070)		(1,007,070)	
_	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	0		0	
143	Net Ontario Income Tax (Must agree with tax return) Subtotal	+	0	0	0	
_	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0	0	0	
146	Total Income Tax	=	0	0	0	
147						
	FROM ACTUAL TAX RETURNS  Net Federal Income Tax Rate (Must agree with tax return)		0.00%		0.00%	
	Net Ontario Income Tax Rate (Must agree with tax return)  Net Ontario Income Tax Rate (Must agree with tax return)		0.00%		0.00%	
151			0.00%		0.00%	
152						
	Section F: Income and Capital Taxes	+ +				
154 155	RECAP FROM ABOVE:					
	Total Income Taxes	+	0	0	0	
157	Ontario Capital Tax	+	40,894		40,894	
	Federal Large Corporations Tax	+	28,595		28,595	
159 160	Total income and capital taxes	=	69,489	0	69,489	
161	rotal income and capital laxes	=	09,409	U	09,469	

	A	В	С	D	Е	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	-
	Tax and Accounting Reserves	LIIVL	Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax	Liiiiiiations	Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return		Return	
5	(IOI WITES-OTHY DUSTRIESS - SEE S. 72 OED ACT)		Retuin		Version 2009.1	
6	0				Version 2003.1	
	Heller Name Wilder Heller					
	Utility Name: Whitby Hydro					
8	Reporting period: 2001					
	TAY DECERVES					
	TAX RESERVES					
11	Davis da a of Varia		_			
	Beginning of Year:				0	
13	December for doubtful accounts as 20(4)/I)				0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21	Total / and famous and the TAMPES And the Co				0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23	First of Venns					
	End of Year:					
25	December deviative accounts as 20(4)(1)				0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
32					0	
33					0	
	Insert line above this line		0	0	0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36 37						
	FINANCIAL OTATEMENT DECEDICO					
	FINANCIAL STATEMENT RESERVES					
39	Davis da a of Varia		_			
	Beginning of Year:				0	
41					0	
42	Environmental				0	
	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes Other - Please describe				0	
	Other - Please describe Other - Please describe				0	
48	Outer - Flease describe				0	
	Total (corny forward to the TAVDEC		0	0	0	
	Total (carry forward to the TAXREC worksheet)		0	0	U	
51	End of Year:					
	EIIU UI TEAI.				0	
53 54					0	
	Environmental				0	
	Environmental Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
					0	
	Property taxes Other - Please describe				0	
	Other - Please describe Other - Please describe				0	
61	Outer - Flease describe				0	
	Inpart line above this line				0	
	Insert line above this line		0			
	Total (carry forward to the TAXREC worksheet)		0	0	0	
64						

		-			LS_Model_2011093	
	A	В	С	D	Е	F
2	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wiros entr	
	TAX RETURN RECONCILIATION (TAXREC 2)	LINE	Corporate	Eliminations	Wires-only Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax	Ellitilitations	Return	
	RATEPAYERS ONLY		Return		Keturn	
	Shareholder-only Items should be shown on TAXREC 3		Retuin		Version 2009.1	
7	Onarcholder-only items should be shown on TAXILLO 5				Version 2003.1	
	Utility Name: Whitby Hydro					
	Reporting period: 2001					
	Number of days in taxation year:		92			
11	Materiality Level:					
12	•					
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17		+			0	
	Gain on sale of eligible capital property	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers)	+			0	
	Taxable capital gains	+			0	
22	Colontific recognity was deducted	+			0	
	Scientific research expenditures deducted per financial statements	+			0	
24	per financial statements Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	-			0	
	Capital items expensed	+			0	
	Debt issue expense	+			0	
	Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
36		+			0	
37		+			0	
38		+			0	
39		+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
41		+			0	
42		+			0	
43		+			0	
44		+			0	
45 46	Total Additions	+	0	0	0	
46	Total Additions	=	0	0	0	
	Recap of Material Additions:					
49	Necep of Matchai Additions.		0	0	0	
50			0	0	0	
51			0	0	0	
52			0	0		
53			0	0	0	1
54			0	0	0	
55			0	0		
56			0	0		
57			0	0	0	
58			0	0	0	
59			0	0		
60			0	0		
61			0	0		
62			0	0	0	
63			0	0		
64			0	0		
65			0	0		
66			0	0	0	
67			0	0		
68 69			0	0		
70			0	0		<u> </u>
71			0	0	0	
72			0	0		
73			0	0		
74			0	0	0	
			O <sub>1</sub>	0	U	

	A	В	С	D	E F
1	DII 0 TAVES ED 2000 204	LINE	M of F	Non wires	Wires only
	PILS TAXES - EB-2008-381 TAX RETURN RECONCILIATION (TAXREC 2)	LINE	Corporate	Non-wires Eliminations	Wires-only Tax
4	(for "wires-only" business - see s. 72 OEB Act)		Tax	Ellitilitations	Return
5	RATEPAYERS ONLY		Return		Retuiii
6	Shareholder-only Items should be shown on TAXREC 3		Notain		Version 2009.1
7	Charcilotaci chi nenis should be shown on TAXILEO				VC131011 2003.1
	Utility Name: Whitby Hydro				
	Reporting period: 2001				
10	Number of days in taxation year:		92		
11	Materiality Level:				
12	•				
13					
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
80					
	Deduct:	1 ]			
	Gain on disposal of assets per f/s	-			0
	Dividends not taxable under section 83	-			0
	Terminal loss from Schedule 8	-			0
	Depreciation in inventory, end of prior year	-			0
	Scientific research expenses claimed in year from Form T661	-			0
	Bad debts	-			0
	Book income of joint venture or partnership	-			0
	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	Other deductions (Disease symbols in detail the mature of the items)	-			0
95	Other deductions: (Please explain in detail the nature of the item)	-			0
96 97		-			0
98					0
99	Total Deductions		0	0	0
100		=	U	U	U
	Recap of Material Deductions:				
102	Intecap of Material Deductions.		0	0	0
103		1	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
	Total Deductions exceed materiality level		0	0	0
	Other deductions less than materiality level		0	0	0
121	Total Deductions		0	0	0
122					

	Λ			· · · · · · · · · · · · · · · · · · ·	KIVIS_2001_FILS_IVI	
	A	В	С	D	E	F
1						
2	PILs TAXES - EB-2008-381					
3	TAX RETURN RECONCILIATION (TAXREC 3)					
		LINE	M of F	Non-wires	Wires enly	
4	Shareholder-only Items should be shown on TAXREC 3	LINE	-		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: Whitby Hydro				Version 2009.1	
9	,					
10						
	Demonstration and L. COOA					
	Reporting period: 2001					
12	Number of days in taxation year:		92			
13						
14						
15						
	Coation C. Docancilistian of accounting income to toyoble income					
	Section C: Reconciliation of accounting income to taxable income					
17	Add:					
18						
19	Recapture of capital cost allowance	+			0	
	CCA adjustments	+			0	
					0	
	CEC adjustments	+				
	Gain on sale of non-utility eligible capital property	+			0	
	Gain on sale of utility eligible capital property	+			0	
24	Loss from joint ventures or partnerships	+			0	
	Deemed dividend income	+			0	
	Loss in equity of subsidiaries and affiliates	+			0	
					_	
	Loss on disposal of utility assets	+			0	
	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	
	<b>A</b>	_			0	
	Non-deductible meals	+				
33	Non-deductible club dues	+			0	
34	Non-deductible automobile costs	+			0	
35	Donations - amount per books	+				
	Interest and penalties on unpaid taxes	+				
	Management bonuses unpaid after 180 days of year end	+	10.010		10.010	
	Ontario Capital Tax per books	+	40,048		40,048	
39		+			0	
40	Changes in Regulatory Asset balances	+			0	
	Imputed interest expense on Regulatory Assets	+			0	
42	Impated interest expense on regulatory resets	+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44	Capital contributions - s.12(1)(x)	+	758,204		758,204	
45		+			0	
46		+				
47	Total Additions on which true-up does not apply	=	798,252	0	798,252	
48	Total Additions on which true-up does not apply	-	130,232	0	1 30,232	
	D. L	1				
	Deduct:	1				
50						
51	CCA adjustments	-			0	
	CEC adjustments	-			0	
	Depreciation and amortization adjustments	_			0	
	Gain on disposal of assets per financial statements	+ -			0	
		_				
	Financing fee amorization - considered to be interest expense for PILs	-			0	
	Imputed interest income on Regulatory Assets	-			0	
	Donations - amount deductible for tax purposes	-			0	-
58	Income from joint ventures or partnerships	-			0	
59		-			0	
	Ontorio Conital Toy nor toy		00.040			
	Ontario Capital Tax per tax return	-	20,948		20,948	
61		-			0	
62	Changes in Regulatory Asset balances	-			0	
		-			0	
63		-			0	
63					0	1
63 64					0	
63 64 65		-				
63 64 65 66		-			0	
63 64 65		-			0	
63 64 65 66 67	Other deductions: (Please explain in detail the nature of the item)	-				
63 64 65 66 67 68	Other deductions: (Please explain in detail the nature of the item) Capital contributions s 13(7 4) Election	- - -	758 204		0	
63 64 65 66 67 68 69	Other deductions: (Please explain in detail the nature of the item) Capital contributions s.13(7.4) Election	- - - -	758,204		0 0 758,204	
63 64 65 66 67 68 69 70			758,204		0 0 758,204 0	
63 64 65 66 67 68 69 70		- - - - -	758,204		0 0 758,204 0 0	
63 64 65 66 67 68 69 70 71 72	Capital contributions s.13(7.4) Election		758,204		0 0 758,204 0	
63 64 65 66 67 68 69 70 71 72	Capital contributions s.13(7.4) Election	- - - - -	758,204 779,152	0	0 0 758,204 0 0	
63 64 65 66 67 68 69 70 71 72 73				0	0 0 758,204 0 0	
63 64 65 66 67 68 69 70 71 72	Capital contributions s.13(7.4) Election			0	0 0 758,204 0 0	

В D F G Α PILs TAXES - EB-2008-381 2 Corporate Tax Rates **Version 2009.1** 3 Exemptions, Deductions, or Thresholds Utility Name: Whitby Hydro 5 Reporting period: 2001 6 7 Table 1 8 Rates Used in 2002 RAM PILs Applications for 2001 Q4 9 50,000 Income Range 10 RAM 2002 >175,000 to to 11 175,000 Year 50,000 12 Income Tax Rate 13 Proxy Tax Year 14 Federal (Includes surtax) 13.12% 28.12% 28.12% 15 and Ontario blended 6.00% 6.00% 12.50% 16 Blended rate 19.12% 34.12% 40.62% 17 18 Capital Tax Rate 0.300% 19 LCT rate 0.225% 20 Surtax 1.12% **Ontario Capital Tax** MAX 5,000,000 21 Exemption \* \$5MM Federal Large MAX 10,000,000 Corporations Tax \$10MM 22 Exemption \*\* \*Exemption amounts must agree with the Board-approved 2001 **RAM PILs filing** 23 24 25 | Expected Income Tax Rates for 2001 and Capital Tax Exemptions for 2001 | 0 | 50,000 Table 2 28 Expected Rates >175,000 to to 29 Year 50,000 175,000 30 Income Tax Rate 31 Current year 2001 32 Federal (Includes surtax) 13.12% 28.12% 28.12% 33 Ontario 2001 6.00% 6.00% 12.50% 2001 34.12% 34 Blended rate 19.12% 40.62% 35 36 Capital Tax Rate 2001 0.300% 37 LCT rate 0.225% 2001 38 Surtax 2001 1.12% Ontario Capital Tax MAX 5,000,000 39 Exemption \*\*\* 2001 \$5MM Federal Large MAX 10,000,000 Corporations Tax \$10MM 40 Exemption \*\*\* 2001 41 \*\*\*Allocation of exemptions must comply with the Board's instructions regarding regulated activities. 42 43 Table 3 44 nput Information from Utility's Actual 2001 Tax Returns 45 Income Range 50,000 46 >175,000 to to 47 Year 50,000 175,000 48 Income Tax Rate 49 Current year 50 Federal (Includes surtax) 22.12% 28.12% 13.12% 51 Ontario 9.75% 12.50% 6.00% 52 Blended rate 31.87% 19.12% 40.62% 53 54 Capital Tax Rate 0.300% 55 LCT rate 0.225% 56 Surtax 1.12% **Ontario Capital Tax** MAX 29,611,572 4,803,132 57 Exemption \* \$5MM Federal Large MAX Corporations Tax 7,622,682 \$10MM 58 Exemption \* \* Include copies of the actual tax return allocation calculations in your submission: Ontario CT23 page 11; federal T2 Schedule 36 60 61

EB-2008-0381 Procedural Order #7 Whitby\_IRM3\_2001\_PILS\_Model\_20110930.XLS

	Δ	D	0	_		F				-	1/		М	N.I.	
4	PILs TAXES - EB-2008-381	В	С	D	Е	F	G	Н		J	K	L	IVI	Ν	0
2	Analysis of PILs Tax Account	1562.													
3	Utility Name: Whitby Hydro	1502:													Version 2009.1
4	Reporting period: 2001				Sign Conventi		for increase;	601	doorooo						0
5	Reporting period. 2001				Sign Convention	JII. 4	lor increase; -	101	uecrease						U
6															
7															
8	Year start:		10/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
9	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Total
10	rear end.		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2003		4/30/2006		Total
10	Opening balance:	=													
11	Opening balance.	_	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)														0
	True-up Variance	+/-													
15	Adjustment (3)												0		0
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)														0
	Deferral Account Variance	+/-							-		-				·
17	Adjustment (5)												0		0
	Adjustments to reported	+/-													
18	prior years' variances (6)	·													0
		+/-													
19	Carrying charges (7)														0
	PILs billed to (collected	-													
20	from) customers (8)		0												0
21															
	Ending balance: # 1562		0		0		0		0		0		0		0
23	1											-			

#### 26 **Uncollected PILs**

24

34

36

37 38

39

40 41

63 64 65

68 70

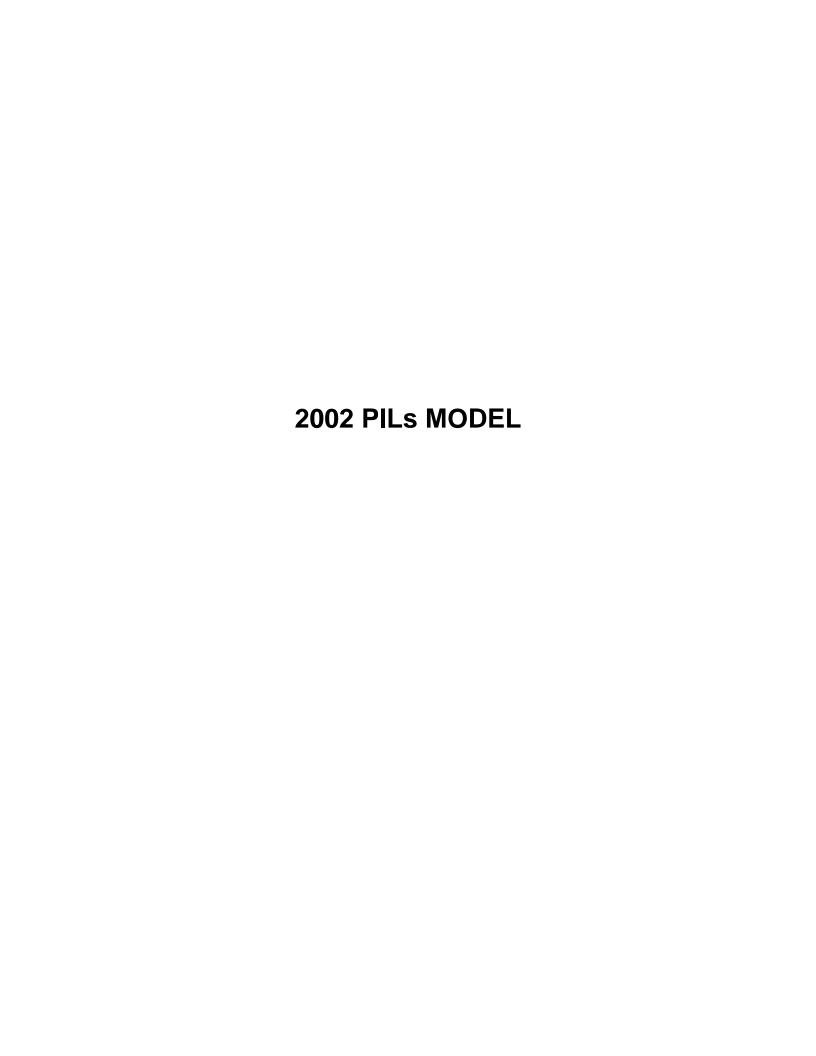
71

77

28 NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers. Professional Profe

#### 31 Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:

- 33 (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. 35 If the Board gave more than one decision in the year, calculate a weighted average proxy.
  - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
  - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
  - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
  - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
  - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- 42 (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be 43 44 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 47 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be 49 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation. 50
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. 52 53 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 54 55 (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- 56 (7) Carrying charges are calculated on a simple interest basis.
- 58 (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate 59 components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 60 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. 61 62 The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
  - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
    - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
    - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
- 72 73 74 (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes 75 will have to include amounts from 1562 and from 1590. 76



_	Δ		_	D	
<u> </u>	A	В	С	D	E
_	PILs TAXES - EB-2008-381				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
3	Utility Name: Whitby Hydro			Colour Code	
4	Reporting period: 2002			Input Cell	
5				Formula in Cell	
_	Days in reporting period:	365	days		
7		365			
_	Total days in the calendar year:	300	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		
13	tax (and therefore subject to FILS)?		T/IN		
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N		
10	and now subject to 5.09 & 90 FILS:		1719		
17	Is the utility a non-profit corporation?		Y/N		
_	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)		1714		
18					
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
	shared among the corporate group?	LCT	Y/N		
_	, , , , , , , , , , , , , , , , , , , ,		1/14	4000/	
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	Association Vaca Find		Data	40.04.0000	
24	Accounting Year End		Date	12-31-2002	
26	MARR NO TAX CALCULATIONS				Regulatory
_					• •
_	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			55.091.003	
<del>01</del>	rtate base (whee city)			00,001,000	
33	Common Equity Ratio (CER)			50.00%	
0.5	4.050			50.000/	
35	1-CER			50.00%	
37	Target Return On Equity			9.88%	
••					
39	Debt rate			7.25%	
_	Market Adiusted Devenue Descripsment			4,718,544	
41	Market Adjusted Revenue Requirement			4,718,544	
43	1999 return from RUD Sheet #7			791,529	791,529
77					,
45	Total Incremental revenue			3,927,015	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			1,309,005	1,309,005
48	Amount allowed in 2002			1,309,005	
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			1,309,005	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				3,409,539
	rotal negulatory income			+	3,409,039
55	F 4			0=	
	Equity			27,545,502	]
57					
58	Return at target ROE			2,721,496	
59	*				
_	Debt			27,545,502	
_	5000			21,040,002	
61					
_	Deemed interest amount in 100% of MARR			1,997,049	]
63					
64	Phase-in of interest - Year 1 (2001)			889,018	
65	((D43+D47)/D41)*D61				
_	Phase-in of interest - Year 2 (2002)			1,443,033	
				1,443,033	
67	((D43+D47+D48)/D41)*D61			<u> </u>	
68	Phase-in of interest - Year 3 (2003) and forward			1,443,033	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
70	Phase-in of interest - 2005			1,997,049	
71				.,,0.10	
72				+	
112			l	1	

	٨	Гъ		D	F	
1	A PILs TAXES - EB-2008-381	ITEM	C I	D E M of F	M of F	G Tax
2	PILS DEFERRAL AND VARIANCE ACCOUNTS	IIEW	Estimate	Filing	Filing	Returns
3	TAX CALCULATIONS (TAXCALC)		Latinate	Variance	Variance	Returns
4	("Wires-only" business - see Tab TAXREC)			K-C	Explanation	
5		)			Explanation	Version 2009.1
6	Utility Name: Whitby Hydro					
7	Reporting period: 2002					
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	I) CORPORATE INCOME TAXES					
15						
	Regulatory Net Income REGINFO E53	1	2,659,442	-106,042		2,553,400
17						
	BOOK TO TAX ADJUSTMENTS					
	Additions:					
_	Depreciation & Amortization	2	3,125,509	123,113		3,248,622
21	Employee Benefit Plans - Accrued, Not Paid	3		0		0
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	44,522	-44,522		0
25	Other Additions (See Tab entitled "TAXREC")	1				
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		0		0
29	Other Additions (not "Material") "TAXREC 2"	6		0 044 740		0
30	Items on which true-up does not apply "TAXREC 3"			3,211,742		3,211,742
31						
32	Deductions: Input positive numbers	1				
33	Capital Cost Allowance and CEC	7	1,950,213	1,743,143		3,693,356
34	Employee Benefit Plans - Paid Amounts	8		0		0
35	Items Capitalized for Regulatory Purposes	9	0	0		0
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10	44,522	-44,522		0
37	Interest Expense Deemed/ Incurred	11	1,125,567	940,100		2,065,667
38	Tax reserves - end of year	4		0		0
39	Reserves from financial statements - beginning of year	4		0		0
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		0		0
43	Other Deductions (See Tab entitled "TAXREC")	40				
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		0		0
47	Other Deductions (not "Material") "TAXREC 2"	12				
48	Items on which true-up does not apply "TAXREC 3"	1		3,211,183		3,211,183
49						
50	TAXABLE INCOME/ (LOSS)		2,709,171	(2,665,613)	Before loss C/F	43,558
51	DI ENDED INCOME TAY DATE					
	BLENDED INCOME TAX RATE	40	22.222	0.00000/		00.000/
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%	0.0000%		38.62%
54	DECLII ATODY INCOME TAY	1	4.040.000	4.040.000	A	
55 56	REGULATORY INCOME TAX		1,046,282	-1,046,282	Actual	0
57		1	+			
58	Miscellaneous Tax Credits	14		0	Actual	0
58	IVIIOGEIIGITOUG TAX CITUIG	14		0	Actual	U
60	Total Regulatory Income Tax	-	1,046,282	-1,046,282	Actual	0
61	Total Negulatory income Tax	1	1,040,202	-1,040,282	Actual	U
62		-				
63	II) CAPITAL TAXES		+			<del> </del>
64	III ON HAL IMALO	1		+		
65	Ontario		+	+		+
66	Base	15	55,091,003	2,974,635		58,065,638
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000	-260,341		4,739,659
68	Taxable Capital	1	50,091,003	2,714,294		53,325,979
69	**(		32,221,000	_,, , ,		-,5,0.0
70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%	0.0000%		0.3000%
71						
72	Ontario Capital Tax		150,273	9,705		159,978
73						
74	Federal Large Corporations Tax					
75	Base	18	55,091,003	3,580,248		58,671,251
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	10,000,000	0		10,000,000
77	Taxable Capital		45,091,003	3,580,248		48,671,251
78					<del></del>	
79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%	0.0000%		0.2250%
80						
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		101,455	8,056		109,510
82	Less: Federal Surtax 1.12% x Taxable Income	21	30,343	-30,343		0
83						
84	Net LCT		71,112	38,398		109,510
85						

PMLE TAXES - ER-2000-381		A	В	С	D	E	F	G	Н
2 Pills DEFERRAL AND VARIANCE ACCOUNTS   Estimate   Filing   Fil	1				U				п
3   TAX CALCULATIONS (TAXACLC)			IIEW						
West				Louillate				Retuins	
Marching periods									
B. Uniter Name: Wintby Hydro							Explanation	Version 2009.1	
Reporting periods									
3   Days In specifing period:   355 days   810 couple   17 Total days in the calendary series:   365 days   95 days   17 TANEC   17 TANEC   18   18   18   18   18   18   18   1									
10   Total days in the calendar year:   0.55   days   From TAXREC   1.50   1.								Column	
TAXARCE   13   S   S   S   S   S   S   S   S   S	9	Days in reporting period:	365	days				Brought	
S   S   S   S   S   S   S   S   S   S	10	Total days in the calendar year:	365	days				From	
BILINCLUSION IN RATES								TAXREC	
50	12			\$		\$		\$	
ST   Street   Stree									
88		III) INCLUSION IN RATES							
10   1   1   1   1   1   1   1   1   1									
10		Income Tax Rate used for gross- up (exclude surtax)		37.50%					
10   CT (proxy tax is grossed-up)								_	
150   150								100.540	
95 Total PLLs for Rate Adjustment - MUST AGREE WITH 2002 25 1,935,103 Actual 2002 269,488 65 Total PLLs for Rate Adjustment - MUST AGREE WITH 2002 25 1,935,103 Actual 2002 269,488 65 FRAM DECISION 97 PARTIES TRUE-UPS 100 V a Calculation of the True-up Variance 100 V and Additions 100 V and Additions 100 V and Additions 100 V and Additions 100 V and 100 V									
39		Ontario Capital Tax (no gross-up since it is deductible)	24	150,273			Actual 2002	159,978	
Second   Place   For Rate Adjustment - MUST AGREE WITH 2002   25   1,938,103									
96   RAM DECISION   97   98   98   99   77 FUTURE TRUE-UPS   99   90   77 FUTURE TRUE-UPS   99   90   77 FUTURE TRUE-UPS   90   90   77 FUTURE TRUE-UPS   90   90   90   90   90   90   90   9		Total PILs for Pata Adjustment MUST ACRES WITH 2002	25	1 020 102			Actual 2002	260 400	<del> </del>
98   98   99   No FUTURE TRUE-UPS   90   90   90   90   90   90   90   9			∠5	1,938,103	-		ACTUAL 2002	∠69,488	<del>                                     </del>
198   In Future Truce-UPS		KAM DECISION							<b>-</b>
198					-				
150 M   Calculation of the True-up Variance		IV/ ELITURE TRUE-URS							<b> </b>
10   In Additions						DB//CB/			<b>—</b>
100						טה/(כג)			ļ
1031 Tax reserves deducted in prior year			2	<del> </del>				+	
108   Reserves from financial statements-end of year								-	-
195   Regulatory Adjustments									<b>—</b>
1906   Den additions "Material" Items TAXREC   6   0   0								1	
107 Other additions   Material* Items TAXREC 2   6   0   0   0   0   0   0   0   0   0						· ·			
1988   Deductions - positive numbers									
109   Employee Benefit Plans - Paid Amounts   8			0			U			
10   Items Capitalized for Regulatory Purposes   9			8			0			
111 Regulatory Adjustments									
112 Interest Adjustment for tax purposes   See Below - cell 1204									
113   Tax reserves claimed in current year									
14   Reserves from F/S beginning of year									
115 Contributions to deferred income plans   3									
116 Contributions to pension plans									
117 Other deductions "Material" Items TAXREC						0			
118   Other adductions "Material" Item TAXREC 2   12   0   0   19   19   19   10   19   10   10	117					0			
120   Total TRUE-UPS before tax effect   26	118		12			0			
121	119								
122   Income Tax Rate (excluding surtax) from 2002 Utility's tax return	120	Total TRUE-UPS before tax effect	26		=	-68,618			
123	121								
124   Income Tax Effect on True-up adjustments	122	Income Tax Rate (excluding surtax) from 2002 Utility's tax return			х	38.62%			
125	123								
126   Less: Miscellaneous Tax Credits	124	Income Tax Effect on True-up adjustments			=_	-26,500			
127									
Total Income Tax on True-ups   -26,500		Less: Miscellaneous Tax Credits	14			0			
129		Total Income Tay on True us				00.505			<b> </b>
130   Income Tax Rate used for gross-up (exclude surtax)   37.50%		rotal income rax on rrue-ups			_	-26,500			
131		Income Tay Pate used for grees-up (evalude curter)				27 500/			-
TRUE-UP VARIANCE ADJUSTMENT		income rax nate used for gross-up (exclude surfax)				37.50%			-
133		TRUE-UP VARIANCE ADJUSTMENT				(42.401)			-
IV b) Calculation of the Deferral Account Variance caused by changes in legislation		TITOL-OF VAININGE ADJUSTIMENT				(42,401)			-
134   Changes in legislation		IV h) Calculation of the Deferral Account Variance caused by							
REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial setimate column)									
REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)		onanges in registation							
136 estimate column	135	DECLIFATORY TAYABLE INCOME // COOPER // COOPER			_				
137	126				۱_	2 700 474			
138 REVISED CORPORATE INCOME TAX RATE		esumate conditii)			⊢	2,709,171			<b>-</b>
139		REVISED CORPORATE INCOME TAY PATE			_	38 63%			<del>                                     </del>
140   REVISED REGULATORY INCOME TAX   = 1,046,282		REVIOLD OUR ORATE INCOME TAX RATE			<u> </u>	30.02%			<del>                                     </del>
141       0       0         142 Less: Revised Miscellaneous Tax Credits       -       0         143       -       0         144 Total Revised Regulatory Income Tax       =       1,046,282         145       -       -         Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell Less: Regulatory Income Tax Variance       -       1,046,282         148 Regulatory Income Tax Variance       =       0		REVISED REGULATORY INCOME TAX			=	1 046 282			
142 Less: Revised Miscellaneous Tax Credits       -       0         143 143		TETOES REGORD ON THOOME TAX			-	1,040,202			
143       = 1,046,282         144 Total Revised Regulatory Income Tax       = 1,046,282         145       = 0         Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell CS8)       - 1,046,282         146 C58)       - 1,046,282         147       = 0         148 Regulatory Income Tax Variance       = 0		Less: Revised Miscellaneous Tax Credits			-	0			
144       Total Revised Regulatory Income Tax       =       1,046,282         145       =       1,046,282         Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell 146 C58)       -       1,046,282         147       =       0         148 Regulatory Income Tax Variance       =       0						0			
145       Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell 146 C58)       - 1,046,282         147       - 148 Regulatory Income Tax Variance       = 0	144	Total Revised Regulatory Income Tax			=	1.046.282			
Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell   1,046,282   1,046,282   147   148   Regulatory Income Tax Variance   = 0   0	145	a sycano y casa a sat				,,			
146 C58)     -     1,046,282       147     -     -       148 Regulatory Income Tax Variance     =     0		Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell							
147         148 Regulatory Income Tax Variance         =         0	146				-	1,046,282			
	147								
	148	Regulatory Income Tax Variance			=	0			
	149								

	A	В	С	D	Е	F	G	Н
1	PILs TAXES - EB-2008-381	ITEM	Initial	-	M of F	M of F	Tax	<del></del>
	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		<u> </u>
5	( )	0					Version 2009.1	-
7	Utility Name: Whitby Hydro Reporting period: 2002							<del>                                     </del>
8	Reporting period. 2002						Column	
	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From	
11							TAXREC	<u> </u>
12			\$		\$		\$	Щ.
13 150	Ontario Capital Tax							-
	Base			=	55,091,003			
152	Less: Exemption from tab Tax Rates, Table 2, cell C39			T -	5,000,000			1
153	Revised deemed taxable capital			=	50,091,003			
154								
155	Rate - Tab Tax Rates cell C54			Х	0.3000%			<u> </u>
156	Revised Ontario Capital Tax				450.070			
157	Less: Ontario Capital Tax  Less: Ontario Capital Tax reported in the initial estimate column (Cell			=	150,273			
158	C70)	1		-	150,273			
	Regulatory Ontario Capital Tax Variance			=	0			
160								
	Federal LCT		ļ					<u> </u>
	Base				55,091,003			<u> </u>
163	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT	1	1	-	10,000,000 45,091,003			1
165	INCONSECUT ECCETATION			-	45,091,005			
	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
167	,							
	Gross Amount				101,455			
169	Less: Federal surtax			-	30,343			
170 171	Revised Net LCT			=	71,112			<del> </del>
172	Less: Federal LCT reported in the initial estimate column (Cell C82)			<b>†</b> -	71,112			
	Regulatory Federal LCT Variance			=	0			
174								
175	Actual Income Tax Rate used for gross-up (exclude surtax)				18.00%			
176	In a constant of the constant			<b>!</b>	0			-
	Income Tax (grossed-up) LCT (grossed-up)			+	0			
	Ontario Capital Tax			+	0			<b>†</b>
180					-			
	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	0			
182								
183	TRUE-UP VARIANCE (from cell I130)			+	(42,401)			-
184	Total Deferral Account Entry (Besitive Entry - Debit)				(40,404)			
185 186	Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)	1	1	=	(42,401)			1
187	poromai modouni vanando + mad-up vanande)	1	1					<del>                                     </del>
188			1					
189								
	V) INTEREST PORTION OF TRUE-UP							
	Variance Caused By Phase-in of Deemed Debt	1						<u> </u>
192	Total deemed interest (REGINFO)	-	<del> </del>	1	1,997,049			<del> </del>
	Interest phased-in (Cell C36)	1	<del> </del>		1,997,049			<del>                                     </del>
195		1			., .40,000			
	Variance due to phase-in of debt component of MARR in rates				554,016			
197	according to the Board's decision							
198	Others between the Verlander (i.e. Dans)	ļ	<del> </del>					<u> </u>
199 200	Other Interest Variances (i.e. Borrowing Levels  Above Deemed Debt per Rate Handbook)	1	<del>                                     </del>					1
	Interest deducted on MoF filing (Cell K36+K41)	1	<del> </del>		2,065,667			<del>                                     </del>
202	Total deemed interest (REGINFO CELL D61)		1		1,997,049			
203	,							
	Variance caused by excess debt	1			68,618			lacksquare
205	Internal Adhermant for Ton Borns	ļ	<del> </del>		00.040			<u> </u>
206	Interest Adjustment for Tax Purposes (carry forward to Cell I110)	1	<del>                                     </del>		68,618			1
	Total Interest Variance	1	<del> </del>		485,398			<del>                                     </del>
209		1			.55,550			$\overline{}$
210								
211								

	Δ	Гъ		D	- I	
1	A PILs TAXES - EB-2008-381	B LINE	C M of F	Non-wires	E Wires-only	<u> </u>
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
	for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	0		Return		Varaian 2000 1	
	Section A: Identification:				Version 2009.1	
_	Jtility Name: Whitby Hydro					
	Reporting period: 2002					
	Taxation Year's start date:					
	Taxation Year's end date:		205	davia		
11 <b>I</b>	Number of days in taxation year:		365	days		
	Please enter the Materiality Level :			< - 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				
	Does the utility carry on non-wires related operation? Please complete the questionnaire in the Background questionnaire w	Y/N	not \			
19	r lease complete the questionnaire in the background questionnaire w	VOIRSIIC				
	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
	Section B: Financial statements data:  Input unconsolidated financial statement data submitted with Tax returns.					
	The actual categories of the income statements should be used.					
	f required please change the descriptions except for amortization, interest e	expense	and provision for in	come tax		
26	, , , , , , , , , , , , , , , , , , , ,		,			
	Please enter the non-wire operation's amount as a positive number, the pro-			ll amounts		_
_	n the "non-wires elimination column" as negative values in TAXREC and TA	AXREC:	2.			
29 30 I	ncome:					
31	Energy Sales	+	53,733,175		53,733,175	
32	Distribution Revenue	+	14,300,746		14,300,746	
33	Other Income	+	744,360		744,360	
34	Miscellaneous income	+			0	-
35	Powerus should be entered above this line	+			0	L
36 F	Revenue should be entered above this line					1
_	Costs and Expenses:					
39	Cost of energy purchased	-	56,166,638		56,166,638	
40	Operations and maintenance, administration	-	6,809,621		6,809,621	
41		-			0	
42 43	Amortization	-	3,248,622		0 3,248,622	ļ
44	Amortization	-	3,246,622		3,248,622	
45		-			0	
46		-			0	
47		-			0	
48		-			0	
49 50	Net Income Before Interest & Income Taxes EBIT	=	2,553,400	0	2,553,400	
	Less: Interest expense for accounting purposes	-	2,065,667	0	2,065,667	
52	Provision for payments in lieu of income taxes	-	131,426		131,426	
	Net Income (loss)	=	356,307	0	356,307	
	The Net Income (loss) on the MoF column should equal to the net income (loss)					1
54 F	per financial statements on Schedule 1 of the tax return. )					
_	Section C: Reconciliation of accounting income to taxable income					
57 I	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:	ļ .			4	
	Provision for income tax  Federal large corporation tax	+	131,426	0	131,426	-
	Pepreciation & Amortization	+	3,248,622	0	Ŭ	
	Employee benefit plans-accrued, not paid	+	0,270,022	0	-, -,-	
63	Tax reserves - beginning of year	+	0	0		
	Reserves from financial statements- end of year	+	0	0		<u> </u>
	Regulatory adjustments on which true-up may apply (see A66)	+	3,211,742	0	0 3,211,742	-
	Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2	+	3,211,742	0		-
	Other addition items from TAXREC 2  Other addition items (not Material) from TAXREC 2	+	0	0		
69	2.2. 22. 2.2. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10	<u> </u>	0			
70	Subtotal		6,591,790	0	6,591,790	
71	04 448 49					
	Other Additions: (Please explain the nature of the additions)	<b>.</b>				
	Recapture of CCA  Non-deductible meals and entertainment expense	+			0	
	Capital items expensed	+			0	
	DEPRECIATION DIFFERENCE	+			0	
77		+			0	
78		+			0	<u> </u>
79 80	Total Other Additions	+	0	0	0	
80	Total Other Additions	=	0	0	0	
82	Total Additions	=	6,591,790	0	6,591,790	
83			2,301,100		2,201,100	
84 F	Recap Material Additions:					
85			0	0		
86			0	0		-
87 88			0			
89			0	0		
90			0	0	0	
91			0	0	0	1

	A	В	С	D	Е	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	
92	Total Other additions >materiality level		0	0	0	
93	Other additions (less than materiality level)		0	0	0	
94	Total Other Additions		0	0	0	
95						

PILE TAKES - EB-2009-381		A	В	С	D	Е	F
2 TAX RETURN RECONCILIATION (TAXREC)	1						
3   Gir Virres-only* business - see s. 72 OEB Act)			LIIVE				
S   O							
Second Content Conte	4						
Separate	5					Version 2009.1	
98 Cumulative ellipible capital deduction 9 Employee benefit plans-paid amounts 100 Items capitalized for regulatory purposes 1 00 Items capitalized for regulatory purposes 1 00 Items capitalized for regulatory purposes 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	96	BOOK TO TAX DEDUCTIONS:					
193			-				
100   Intern capitalized for regulatory purposes   .   .   .   .   .   .   .   .   .				90,254			
101   Regulatory adjustments :							
102   CCA							
103							
104 Tax reserves - end of year							
105 Reserves from financial statements - beginning of year				0	0		
106   Contributions to deferred income plans	_	,		-			
107   Contributions to pension plans				Ü			
108   Items on which true-up does not apply "TAXREC 3"   3,211,183   0			-				
109   Interest capitalized for accounting deducted for tax				3,211,183	0	3,211,183	
110   Material deduction items from TAXREC 2			-			0	
112			-	0	0	0	
113	111		-	0	0	0	
114   Other deductions (Please explain the nature of the deductions)					-		
115   Charitable donations - tax basis			=	6,904,539	0	6,904,539	
116							
117	_						
118		Gain on disposal of assets					
119			-				
Total Other Deductions	_		_				
121		Total Other Deductions		0	0		
Total Deductions	_	Total Guidi Doddollollo		· ·	· ·	Ü	
124   Recap Material Deductions:		Total Deductions	=	6,904,539	0	6,904,539	
125	123						
126	124	Recap Material Deductions:					
127							
128							
129							
130   Total Other Deductions exceed materiality level   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							
131   Other Deductions less than materiality level	_						
132   Total Other Deductions   0   0   0   0   133							
133							
134   TAXABLE INCOME	_			O O	<u> </u>	0	
135   DEDUCT:			=	43.558	0	43,558	
137   Net capital loss applied   positive number   -				,	-1	-,	
138	136	Non-capital loss applied positive number	-	43,558		43,558	
139   NET TAXABLE INCOME		Net capital loss applied positive number	-				
140							
141   FROM ACTUAL TAX RETURNS			=	0	0	0	
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       0         146       Total Income Tax       =       0       0       0       0         147       -       -       0       0       0       0         148       FROM ACTUAL TAX RETURNS       -       -       0       26.12%       26.12%       26.12%       10							
143   Net Ontario Income Tax (Must agree with tax return)	_						
144   Subtotal							
145   Less: Miscellaneous tax credits (Must agree with tax returns)				0	0		
146					0		
147       148 FROM ACTUAL TAX RETURNS       149 Net Federal Income Tax Rate (Must agree with tax return)     26.12%       150 Net Ontario Income Tax Rate (Must agree with tax return)     12.50%       151 Blended Income Tax Rate     38.62%       152     38.62%       153 Section F: Income and Capital Taxes       154     FRECAP					0		
148       FROM ACTUAL TAX RETURNS         149       Net Federal Income Tax Rate (Must agree with tax return)       26.12%         150       Net Ontario Income Tax Rate (Must agree with tax return)       12.50%         151       Blended Income Tax Rate       38.62%         152       38.62%         153       Section F: Income and Capital Taxes         154       155         RECAP       FECAP				Ü		0	1
150     Net Ontario Income Tax Rate (Must agree with tax return)     12.50%       151     Blended Income Tax Rate     38.62%       152     38.62%       153     Section F: Income and Capital Taxes       154     155       155     RECAP							
151   Blended Income Tax Rate   38.62%   38.62%	149	Net Federal Income Tax Rate (Must agree with tax return)					
152       153       Section F: Income and Capital Taxes       154       155       RECAP							
153         Section F: Income and Capital Taxes           154         155           RECAP         155		Blended Income Tax Rate		38.62%	*******	38.62%	
154   155 RECAP							
155 RECAP		Section F: Income and Capital Taxes					
		DECAR					
1-00  10tal  110to  1e   taxe5			H , I	0		0	
157 Ontario Capital Tax + 159,978 159,978					0		
158 Federal Large Corporations Tax + 109,510 109,510							
159 Federal Large Culpurations rax + 109,510		1 odoral Edigo Odiporationo Tax	т	109,510		109,310	1
160 Total income and capital taxes = 269,488 0 269,488		Total income and capital taxes	=	269.488	0	269.488	
161							

	A	В	С	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	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
_	Utility Name: Whitby Hydro					
	Reporting period: 2002					
9						
_	TAX RESERVES					
11						
	Beginning of Year:					
13	-5				0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
	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)(I)				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	
	Other - Please describe				0	
32					0	
33					0	
_	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
	FINANCIAL STATEMENT RESERVES					
39						
	Beginning of Year:					
41					0	
42					0	
	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
46	Property taxes				0	
	Other - Please describe				0	
	Other - Please describe				0	
49	Total (come forward to the TAVDEO				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51	End of Voors		1			
	End of Year:				0	
53 54					0	
	Environmental				0	
_					0	
	Allowance for doubtful accounts Inventory obsolescence				0	
	Property taxes				0	
	Other - Please describe				0	
	Other - Please describe Other - Please describe				0	
61	Other - Filease describe				0	
_	Insert line above this line				U	
63	Total (carry forward to the TAXREC worksheet)		0	0	0	
64			- 0	U	U	
U-T			i e			

	A	В	С	D	Е	г
1	A	ь	C	U	Е	F
2	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)	LIINL	Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liiiiiiiadons	Return	
	RATEPAYERS ONLY		Return		Rotuin	
6	Shareholder-only Items should be shown on TAXREC 3		rtotain		Version 2009.1	
7	Charles and the charles are charles and the charles are charles and the charles are charle				70.0.0 2000.	
	Utility Name: Whitby Hydro					
	Reporting period: 2002					
	Number of days in taxation year:		365			
	Materiality Level:		0			
12	•					
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
16	Add:					
17		+			0	
	Gain on sale of eligible capital property	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers)	+			0	
	Taxable capital gains	+			0	
22		+			0	
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
	Debt issue expense Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures				0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
37	Trovidenter bad debte	+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41	,	+			0	
42		+			0	
43		+			0	
44		+			0	
45		+				
46	Total Additions	=	0	0	0	
47						
	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 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			Ü	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	
	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
79	Total Additions		0	0	0	

	A	В	С	D	Е	F
1	Λ	В	C	D		'
	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)	LIIVL	Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liiiiiiiddioiio	Return	
	RATEPAYERS ONLY		Return		rtoturri	
	Shareholder-only Items should be shown on TAXREC 3		rtotam		Version 2009.1	
7	onarcholder only items should be shown on TAXILLO				VC101011 2000.1	
	Utility Name: Whitby Hydro					
	Reporting period: 2002					
	Number of days in taxation year:		365			
	Materiality Level:		0			
12	materiality Level.		Ü			
13						
80						
	Deduct:					
	Gain on disposal of assets per f/s	-			0	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
92	Other income non-infancial statements	-			0	
93		-			0	
94		-			0	
_	Other deductions: (Please explain in detail the nature of the item)	-			0	
	Non-taxable load transfers	-			0	
97	14011 taxable load translers	-			0	
98		-			0	
	Total Deductions	_	0	0	0	
100	1000 2000000		Ü	·		
	Recap of Material Deductions:					
102	Troop of Material Boddollorio.		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	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		0	0	0	
	Total Deductions		0	0	0	
122						
		1 1			l .	i e

	A	В	С	D	Е	F
1			Ŭ		_	<u>'</u>
2	PILs TAXES - EB-2008-381					
	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	1	Return			
8	Utility Name: Whitby Hydro				Version 2009.1	
9						
10	Reporting period: 2002					
	Number of days in taxation year:		365			
13	Tambor of dayo in taxation your		000			
14						
15						
	Section C: Reconciliation of accounting income to taxable income					
	Add:					
18	Recapture of capital cost allowance	_			0	
	CCA adjustments	+			0	
	CEC adjustments	+			0	
22	Gain on sale of non-utility eligible capital property	+			0	
23	Gain on sale of utility eligible capital property	+			0	
	Loss from joint ventures or partnerships	+	2,802		2,802	
	Deemed dividend income	+			0	
	Loss in equity of subsidiaries and affiliates Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets	+			0	
	Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
_	Non-deductible meals	+			0	
	Non-deductible club dues	+			0	
	Non-deductible automobile costs  Donations - amount per books	+			0	
	Interest and penalties on unpaid taxes				0	
	Management bonuses unpaid after 180 days of year end				0	
	Imputed interest expense on Regulatory Assets				0	
39		+			0	
	Ontario capital tax adjustments	+	160,531		160,531	
	Changes in Regulatory Asset balances	+			0	
42	Other Additions, (places symbols in detail the neture of the items)	+			0	
_	Other Additions: (please explain in detail the nature of the item)  Capital contributions - s.12(1)(x)	+	3,048,409		3,048,409	
45	Odphar contributions 5.12(1)(x)	+	0,040,400		0,040,400	
46		+				
47	Total Additions on which true-up does not apply	=	3,211,742	0	3,211,742	
48						
_	Deduct:					
50	CCA adjustments	-			0	
	CEC adjustments	-			0	
	Depreciation and amortization adjustments	-			0	
	Gain on disposal of assets per financial statements	-			0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
	Imputed interest income on Regulatory Assets	-			0	
	Donations - amount deductible for tax purposes	-			0	
58	Income from joint ventures or partnerships	-			0	
60		-			0	
61		-			0	
62		-			0	
63		-			0	
	Ontario capital tax adjustments to current or prior year	-	160,232		160,232	
65	Changes in Denulatory Asset heleng	-			0	
	Changes in Regulatory Asset balances	-			0	
67 68	Other deductions: (Please explain in detail the nature of the item)	-			0	
69	Capital contributions - s.12(1)(x)	-	3,048,409		3,048,409	
70	Property tax included in IncomeTax Expense	-	2,542		2,542	
71	1 2 2 2	-	,		0	
72		-			0	
73	Total Deductions on which true-up does not apply	=	3,211,183	0	3,211,183	
74						
75						

1		-							
	A A A A A A A A A A A A A A A A A A A	В	С	D	Е	F	G	Н	1
2	PILs TAXES - EB-2008-381					lareian 2000 é			
_	Corporate Tax Rates	Throcheld			١	ersion 2009.1			
	Exemptions, Deductions, or	Threshold	S						
4	Utility Name: Whitby Hydro								
	Reporting period: 2002								
6									
7						Table 1			
	Rates Used in 2002 RAM PII	Ls Applicati	ons for 2002						
	Income Range		0		200,001				
	RAM 2002		to		to	>700,000			
11		Year	200,000		700,000				
12	Income Tax Rate								
13	Proxy Tax Year	2002							
4	Federal (Includes surtax)		13.12%		26.12%	26.12%			
5	and Ontario blended		6.00%		6.00%	12.50%			
6	Blended rate		19.12%		34.12%	38.62%			
7						00.0070			
	Capital Tax Rate		0.300%						
	LCT rate		0.225%						
:0	Surtax		1.12%						
	Ontario Capital Tax	MAX	5,000,000						
:1	Exemption **	\$5MM	,						
ļ	Federal Large	MAX							
	Corporations Tax	\$10MM	10,000,000						
22	Exemption **	A 1 O IAIIAI							
]	**Exemption amounts i	nust agre	e with the E	Board-appr	oved 2002	2 RAM			
	PILs filing	_							
23	. 120 mmg								
24									
25						Table 2			
	Expected Income Tax Rates	for 2002 ar	nd Canital Tax	Exemptions	for 2002	Tuble 2			
	Income Range	101 2002 01	0	Lxomptione	200,001				
	Expected Rates		to		to	>700,000			
29	Expected Nates	Year	200,000		700,000	2700,000			
	Income Tax Rate	I Cai	200,000		700,000				
	Current year	2002							
_			40.400/		00.400/	00.400/			
	Federal (Includes surtax)	2002	13.12%		26.12%	26.12%			
	Ontario	2002	6.00%		6.00%	12.50%			
34	Blended rate	2002	19.12%		32.12%	38.62%			
35									
36	Capital Tax Rate	2002	0.300%						
37	LCT rate	2002	0.225%						
38	Surtax	2002	1.12%						
	Ontario Capital Tax	MAX	F 000 000						
39	Exemption *** 2002	\$5MM	5,000,000						
	Federal Large								
ļ	Corporations Tax	MAX	10,000,000						
10	Exemption *** 2002	\$10MM	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
11	***Allocation of exempt	ione mue	t comply w	ith the Boa	rd'e inetri	ictions			
	•		t comply w	itii tiic boo	ia s mstr	40110113			
12	regarding regulated ac	tivities.							
13						Table 3			
	Input Information from Utilit	y's Actual 2	2002 Tax Retu	ırns					
	Income Range		0		200,001				
_	J-		to		to	>700,000			
ю		Year	200,000		700,000	,			
16 17			,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
17	Income Tax Rate					1			
17 18	Income Tax Rate	2002				1		26.12%	0.00%
17 18 19	Current year	2002	13 12%		22 12%	26 12%			0.0070
17 18 19	Current year Federal (Includes surtax)	2002	13.12%		22.12%	26.12%			0 000/
17 18 19 10	Current year Federal (Includes surtax) Ontario	2002	6.00%		9.75%	12.50%		12.50%	
17 18 19 10 11	Current year Federal (Includes surtax)	2002							
7 8 9 0 1 2	Current year Federal (Includes surtax) Ontario Blended rate	2002	6.00% 19.12%		9.75%	12.50%		12.50%	
17 18 19 10 11 12 13	Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate	2002	6.00% 19.12% 0.300%		9.75%	12.50%		12.50%	
17 18 19 19 10 10 11 10 13 14 15 15	Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate	2002	6.00% 19.12% 0.300% 0.225%		9.75%	12.50%		12.50%	
17 18 19 10 10 11 13 13 14 15 15 16	Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax		6.00% 19.12% 0.300%		9.75%	12.50%		12.50%	
17 18 19 50 51 52 53 54 55 56	Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax	2002 MAX	0.300% 0.225% 1.12%		9.75%	12.50%		12.50%	
17 18 19 50 51 52 53 54 55 56	Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax		6.00% 19.12% 0.300% 0.225%		9.75%	12.50%		12.50%	
17 18 19 10 10 10 10 10 10 10 10 10 10 10 10 10	Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax	MAX \$5MM	0.300% 0.225% 1.12%		9.75%	12.50%		12.50%	
7 8 9 0 1 2 3 4 5 6	Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large	MAX \$5MM MAX	0.300% 0.225% 1.12%		9.75%	12.50%		12.50%	
7 8 9 0 1 1 2 3 4 5 6 7	Current year Federal (Includes surtax) Ontario Blended rate  Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption Federal Large Corporations Tax	MAX \$5MM	6.00% 19.12% 0.300% 0.225% 1.12% 4,739,659		9.75%	12.50%		12.50%	
7 8 9 0 1 1 2 3 4 5 6 7	Current year Federal (Includes surtax) Ontario Blended rate  Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	MAX \$5MM MAX \$10MM	6.00% 19.12% 0.300% 0.225% 1.12% 4,739,659	cation calc	9.75% 31.87%	12.50% 38.62%		12.50%	
7 8 9 0 1 2 3 4 5 6	Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the	MAX \$5MM MAX \$10MM	6.00% 19.12% 0.300% 0.225% 1.12% 4,739,659 10,000,000		9.75% 31.87%	12.50% 38.62%		12.50%	
7 8 9 0 1 2 3 4 5 6 7	Current year Federal (Includes surtax) Ontario Blended rate  Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	MAX \$5MM MAX \$10MM	6.00% 19.12% 0.300% 0.225% 1.12% 4,739,659 10,000,000		9.75% 31.87%	12.50% 38.62%		12.50%	
7 8 9 0 1 2 3 4 5 6	Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the	MAX \$5MM MAX \$10MM	6.00% 19.12% 0.300% 0.225% 1.12% 4,739,659 10,000,000		9.75% 31.87%	12.50% 38.62%		12.50%	0.00% 0.00%

	A	В	С	D	E	F	G	Н	ı	J	K	L	М	Ν	0
1	PILs TAXES - EB-2008-381														
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: Whitby Hydro														Version 2009.1
4	Reporting period: 2002				Sign Convention	on: +	for increase;	for	decrease						0
5															
6															
7															
8	Year start:		10/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
9	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005								,						
13	- input 9/12 of amount														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)														0
	True-up Variance	+/-													
15	Adjustment (3)												-42,401		-42,401
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)														0
	Deferral Account Variance	+/-							-						
17	Adjustment (5)												0		0
	Adjustments to reported	+/-													
18	prior years' variances (6)														0
	Carrying charges (7)	+/-													0
Ť	PILs billed to (collected	-							-						
20	from) customers (8)		0												0
21	(0)														
22	Ending balance: # 1562		0		0		0		0		0		-42,401		-42,401
23						,									

25 26 Uncollected PILs

24

31 32

40 41

45

46 47

49

50 51

52 53

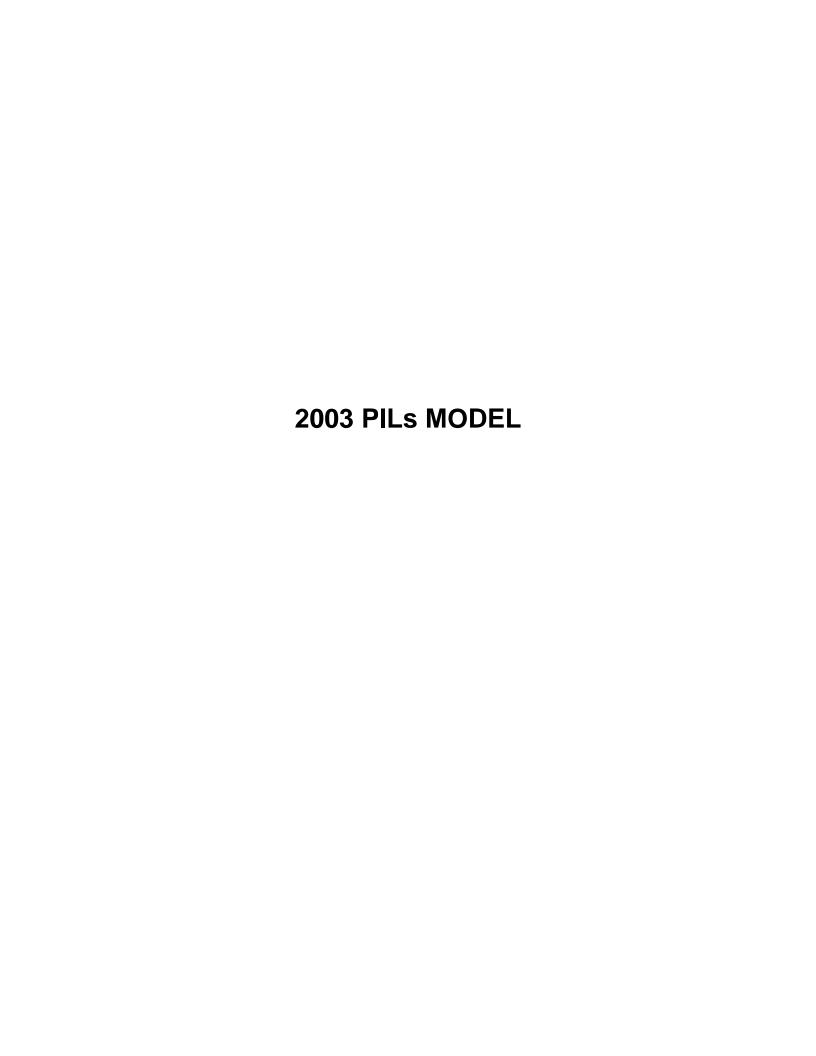
54 55

59

NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers. For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

## Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER

- 33 34 (1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. 35 36 37 If the Board gave more than one decision in the year, calculate a weighted average proxy.
  - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13
  - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
- 38 (iv) Column I - The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained. 39
  - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
  - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be 42 43 44 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
  - (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
  - (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
  - (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- 56 57 58 (7) Carrying charges are calculated on a simple interest basis.
- (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001 and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 60 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
- 61 62 63 64 65 67 68 70 71 (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
  - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
    - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
- 72 73 74 9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes 75 will have to include amounts from 1562 and from 1590. 76 77



1   PLE TAXES - EB-2008-381   Colour Code   REGULATORY INFORMATION (REGINFO)   Colour Code   Input Cell   Formula in C		A	В	С	D	E
2 REGULATORY INFORMATION (REGINFO)   Colour Code Input Cell	1		ט		<u> </u>	
3   Utility Name: Whithy Hydro   Reporting period: 2003   Input Cell   Formula in						70.00.20011
A reporting period: 2003   South State   S		, ,			Colour Code	
Book   Section						
7   Total days in the calendar year:   365   days	5				Formula in Cell	
B   SACKGROUND	6	Days in reporting period:	365	days		
BACKGROUND   10   148 the utility reviewed section 149(1) ITA to	7	Total days in the calendar year:	365	days		
10   Has the utility reviewed section 149(1) ITA to	8					
11   confirm that it is not subject to regular corporate		<u>BACKGROUND</u>				
12   tax (and therefore subject to PILs)?						
Was the utility recently acquired by Hydro One				> / /> 1		
14   Was the utility recently acquired by Hydro One		tax (and therefore subject to PILs)?		Y/N		
15		Was the utility recently acquired by Hydro One				
17	15	and now subject to s.89 & 90 PILs?		Y/N		
18	10	La the satility of new moditions of the composition of		\//NI		
Are the Ontario Capital Tax & Large Corporations Tax Exemptions 20 shared among the corporate group? 21 Please identify the % used to allocate the OCT and LCT exemptions in 22 Cells C65 & C74 in the TAXCALC spreadsheet. 23 Counting Year End 26 MARR NO TAX CALCULATIONS 27 SHEET #7 FINAL RUD MODEL DATA 28 (FROM 1999 FINANCIAL STATEMENTS) 29 USE BOARD-APPROVED AMOUNTS 30 STATE AND CONTROL STATEMENTS STATE ST				Y/IN		
Accounting Year End   Date	18					
Please identify the % used to allocate the OCT and LCT exemptions in   OCT   100%	19			-	=	
Color   Colo				Y/N		
Mark No Tax Calculations   Regulatory   Income		· · · · · · · · · · · · · · · · · · ·			_	
Accounting Year End   Date   12-31-2003     Regulatory   Income		Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		_ 100%	
SHEET #7 FINAL RUD MODEL DATA   Income   Incom		Accounting Year End		Date	12-31-2003	
Income   I	26	MARR NO TAX CALCULATIONS				Regulatory
20   USE BOARD-APPROVED AMOUNTS	27	SHEET #7 FINAL RUD MODEL DATA				
30   State Base (wires-only)   S5,091,003	28	(FROM 1999 FINANCIAL STATEMENTS)				
Rate Base (wires-only)	29	USE BOARD-APPROVED AMOUNTS				
Solution	30					
Solution	31	Rate Base (wires-only)			55,091,003	
7 Target Return On Equity 9.88%  39 Debt rate 7.25%  41 Market Adjusted Revenue Requirement 4,718,544  42 1999 return from RUD Sheet #7 791,529 791,529  45 Total Incremental revenue 3,927,015  46 Input: Board-approved dollar amounts phased-in 4,309,005 1,3	33	Common Equity Ratio (CER)			50.00%	
Target Return On Equity   9.88%		1-CER			50.00%	
Debt rate		Target Return On Equity			9.88%	
Market Adjusted Revenue Requirement	•				7 25%	
1999 return from RUD Sheet #7   791,529   79	+0					
Total Incremental revenue   3,927,015	41	Market Adjusted Revenue Requirement			4,718,544	
Amount allowed in 2001   1,309,005   1,3	43	1999 return from RUD Sheet #7			791,529	791,529
Input: Board-approved dollar amounts phased-in	45	Total Incremental revenue			3,927,015	
48       Amount allowed in 2002       1,309,005       1,309,005         49       Amount allowed in 2003 and 2004 (will be zero due to Bill 210       1,309,005         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       0         54       Total Regulatory Income       3,409,539         55       56       Equity       27,545,502         57       58       Return at target ROE       2,721,496         59       59       59         60       Debt       27,545,502         61       59       59         62       Deemed interest amount in 100% of MARR       1,997,049         63       64       Phase-in of interest - Year 1 (2001)       889,018         64       Phase-in of interest - Year 2 (2002)       1,443,033	46	Input: Board-approved dollar amounts phased-in				
49       Amount allowed in 2003 and 2004 (will be zero due to Bill 210       1,309,005       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       3,409,539         55       2         56       Equity       27,545,502         57       2         58       Return at target ROE       2,721,496         59       2         60       Debt       27,545,502         61       2         62       Deemed interest amount in 100% of MARR       1,997,049         63       4       1,997,049         64       Phase-in of interest - Year 1 (2001)       889,018         65       ((D43+D47)/D41)*D61       1,443,033	47	Amount allowed in 2001			1,309,005	1,309,005
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       Total Regulatory Income       3,409,539         55       Equity       27,545,502         57	48					
51       Amount allowed in 2005 - Third tranche of MARR re: CDM       0         52       Other Board-approved changes to MARR or incremental revenue       0         53       Total Regulatory Income       3,409,539         55       27,545,502         56       Equity       27,545,502         58       Return at target ROE       2,721,496         50       Debt       27,545,502         61       27,545,502         62       Deemed interest amount in 100% of MARR       1,997,049         63       1,997,049         64       Phase-in of interest - Year 1 (2001)       889,018         65       ((D43+D47)/D41)*D61       1,443,033	49				1,309,005	0
52       Other Board-approved changes to MARR or incremental revenue       0         53       3,409,539         54       Total Regulatory Income       3,409,539         55       27,545,502         57       27,21,496         58       Return at target ROE       2,721,496         59       27,545,502         61       27,545,502         61       1,997,049         63       1,997,049         64       Phase-in of interest - Year 1 (2001)       889,018         65       ((D43+D47)/D41)*D61       1,443,033         66       Phase-in of interest - Year 2 (2002)       1,443,033	50					0
53       0         54       Total Regulatory Income       3,409,539         55       27,545,502         56       Equity       27,545,502         57       2,721,496         59       27,545,502         60       Debt       27,545,502         61       20         62       Deemed interest amount in 100% of MARR       1,997,049         63       4       Phase-in of interest - Year 1 (2001)       889,018         65       ((D43+D47)/D41)*D61       443,033         66       Phase-in of interest - Year 2 (2002)       1,443,033						0
54       Total Regulatory Income       3,409,539         55       27,545,502         57       27,21,496         58       Return at target ROE       2,721,496         59       27,545,502         61       27,545,502         61       1,997,049         63       1,997,049         63       889,018         64       Phase-in of interest - Year 1 (2001)       889,018         65       ((D43+D47)/D41)*D61       1,443,033         66       Phase-in of interest - Year 2 (2002)       1,443,033		Other Board-approved changes to MARK or incremental revenue				0
55   56   Equity   27,545,502   57   58   Return at target ROE   2,721,496   59   50   50   50   50   50   50   50		Total Regulatory Income				3 400 530
56 Equity       27,545,502         57       2,721,496         58 Return at target ROE       2,721,496         59       2,721,496         60 Debt       27,545,502         61       1,997,049         62 Deemed interest amount in 100% of MARR       1,997,049         63       889,018         64 Phase-in of interest - Year 1 (2001)       889,018         65 ((D43+D47)/D41)*D61       1,443,033         66 Phase-in of interest - Year 2 (2002)       1,443,033		Total Negulatory Income				3,403,338
57 58 Return at target ROE 59 60 Debt 62 T7,545,502 61 62 Deemed interest amount in 100% of MARR 63 64 Phase-in of interest - Year 1 (2001) 65 ((D43+D47)/D41)*D61 66 Phase-in of interest - Year 2 (2002) 67 68 Return at target ROE 69 69 60 Debt 60 Phase-in of interest amount in 100% of MARR 61 62 Deemed interest amount in 100% of MARR 63 64 Phase-in of interest - Year 1 (2001) 65 ((D43+D47)/D41)*D61 66 Phase-in of interest - Year 2 (2002)		Equity			27.545.502	
58       Return at target ROE       2,721,496         59       20         60       Debt       27,545,502         61       1,997,049         62       Deemed interest amount in 100% of MARR       1,997,049         63       1,997,049         64       Phase-in of interest - Year 1 (2001)       889,018         65       ((D43+D47)/D41)*D61         66       Phase-in of interest - Year 2 (2002)       1,443,033	57	1. 7			2.,010,002	
59   27,545,502   60 Debt   27,545,502   61   62 Deemed interest amount in 100% of MARR   1,997,049   63   64 Phase-in of interest - Year 1 (2001)   889,018   65 ((D43+D47)/D41)*D61   66 Phase-in of interest - Year 2 (2002)   1,443,033		Return at target ROE			2,721,496	
61   62 Deemed interest amount in 100% of MARR   1,997,049   63   64 Phase-in of interest - Year 1 (2001)   889,018   65 ((D43+D47)/D41)*D61   66 Phase-in of interest - Year 2 (2002)   1,443,033	59					
62 Deemed interest amount in 100% of MARR 63 64 Phase-in of interest - Year 1 (2001) 65 ((D43+D47)/D41)*D61 66 Phase-in of interest - Year 2 (2002) 67 Phase-in of interest - Year 2 (2002)	60	Debt	_		27,545,502	
63   64   Phase-in of interest - Year 1 (2001)   889,018   65   ((D43+D47)/D41)*D61   66   Phase-in of interest - Year 2 (2002)   1,443,033	61					
64 Phase-in of interest - Year 1 (2001)       889,018         65 ((D43+D47)/D41)*D61       1,443,033         66 Phase-in of interest - Year 2 (2002)       1,443,033		Deemed interest amount in 100% of MARR			1,997,049	
65 ((D43+D47)/D41)*D61 66 Phase-in of interest - Year 2 (2002) 1,443,033	63	Dhose in of interest Manual (2004)			000 040	
66 Phase-in of interest - Year 2 (2002) 1,443,033					889,018	
					1 442 022	
ULL ND90TD91TD90ND911 DUI					1,443,033	
68 Phase-in of interest - Year 3 (2003) and forward 1,443,033	_				1 443 033	
	69				1,740,000	
					1,997,049	
	71				1,500,000	
	72					

	A	В	С	D	E	F	G	Н
2	PILS TAXES - EB-2008-381 PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
4	TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)				Variance K-C	Variance Explanation		
5 6	Utility Name: Whitby Hydro						Version 2009.1	
8	Reporting period: 2003						Column	
9	Days in reporting period: Total days in the calendar year:	365 365	days days				Brought From	
11 12			\$		\$		TAXREC \$	
13	N CORPORATE INCOME TAYED							
15	I) CORPORATE INCOME TAXES		0.050.440				4 4 40 750	
16 17	Regulatory Net Income REGINFO E53	1	2,659,442		1,490,308		4,149,750	
18 19	BOOK TO TAX ADJUSTMENTS  Additions:							
20	Depreciation & Amortization Employee Benefit Plans - Accrued, Not Paid	2	3,125,509		104,428 0		3,229,937 0	
22	Tax reserves - beginning of year Reserves from financial statements - end of year	4			0		0	
24 25	Regulatory Adjustments - increase in income Other Additions (See Tab entitled "TAXREC")	5	44,522		-44,522		0	
26 27	"Material" Items from "TAXREC" worksheet Other Additions (not "Material") "TAXREC"	6			0		0	
28	"Material Items from "TAXREC 2" worksheet Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	Items on which true-up does not apply "TAXREC 3"				5,110,587	1	5,110,587	
31 32	Deductions: Input positive numbers							
33 34	Capital Cost Allowance and CEC Employee Benefit Plans - Paid Amounts	7 8	1,950,213		1,211,482 0		3,161,695 0	
35 36	Items Capitalized for Regulatory Purposes Regulatory Adjustments - deduction for tax purposes in Item 5	9	0 44,522		0 -44,522		0	
37 38	Interest Expense Deemed/ Incurred Tax reserves - end of year	11	1,125,567		1,440,340		2,565,907	
39 40	Reserves from financial statements - beginning of year Contributions to deferred income plans	4 3			0		0	
41	Contributions to deteried income plans  Contributions to pension plans  Interest capitalized for accounting but deducted for tax	3			0		0	
43	Other Deductions (See Tab entitled "TAXREC")							
44 45	"Material" Items from "TAXREC" worksheet Other Deductions (not "Material") "TAXREC"	12			0		0	
46 47	Material Items from "TAXREC 2" worksheet Other Deductions (not "Material") "TAXREC 2"	12 12			0		0	
48 49	Items on which true-up does not apply "TAXREC 3"				5,098,571		5,098,571	
50 51	TAXABLE INCOME/ (LOSS)		2,709,171		(1,045,070)	Before loss C/F	1,664,101	
52 53	BLENDED INCOME TAX RATE Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%		-1.9999%		36.62%	
54 55	REGULATORY INCOME TAX	10	1,046,282		-917,081	Actual	129,201	
56	REGULATORY INCOME TAX		1,040,202		-917,001	Actual	129,201	
57 58	Miscellaneous Tax Credits	14			0	Actual	0	
59 60	Total Regulatory Income Tax		1,046,282		-917,081	Actual	129,201	
61 62								
63 64	II) CAPITAL TAXES							
65 66	Ontario Base	15	55,091,003		4,900,075		59,991,078	
67 68	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	16	5,000,000 50,091,003		-368,872 4,531,203		4,631,128 55,359,950	
69 70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
71 72	Ontario Capital Tax		150,273		15,807		166,080	
73			130,273		13,007		100,000	
	Federal Large Corporations Tax Base	18	55,091,003		5,428,481		60,519,484	
77	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	19	10,000,000 45,091,003		5,428,481		10,000,000 50,519,484	
	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)		101,455		12,214		113,669	
82 83	Less: Federal Surtax 1.12% x Taxable Income	21	30,343		-26,391		3,952	
84 85	Net LCT		71,112		38,605		109,717	
	III) INCLUSION IN RATES							
	Income Tax Rate used for gross- up (exclude surtax)		37.50%					
90	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22 23	1,674,051 113,779			Actual 2003	129,201 109,717	
92	Ontario Capital Tax (no gross-up since it is deductible)	24	150,273			Actual 2003 Actual 2003	166,080	
93 94	Total Dille to Day Allins	0.5	100				46	
95 96	Total PILs for Rate Adjustment MUST AGREE WITH 2002 RAM DECISION	25	1,938,103			Actual 2003	404,998	
97 98				H				igoplus
99	IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance				DR/(CR)			
101	In Additions: Employee Benefit Plans - Accrued, Not Paid	3			0			$\Box$
103	Tax reserves deducted in prior year	4			0			Щ
105	Reserves from financial statements-end of year Regulatory Adjustments  TAXPEC	5			-44,522			
107	Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2	6			0			
109	In Deductions - positive numbers Employee Benefit Plans - Paid Amounts	8			0			
110 111	Items Capitalized for Regulatory Purposes Regulatory Adjustments	9 10			-44,522			
112	Interest Adjustment for tax purposes (See Below - cell I206) Tax reserves claimed in current year	11 4			68,858 0			$\square$
114	Reserves from F/S beginning of year Contributions to deferred income plans	4 3			0			
116	Contributions to pension plans Other deductions "Material" Items TAXREC	3			0			
118	Other deductions "Material" Item TAXREC 2	12			0			
120	Total TRUE-UPS before tax effect	26		=	-68,858			
121 122	Income Tax Rate (excluding surtax) from 2003 Utility's tax return			х	36.62%			

	A	В	С	D	E	F	G	Н
2	PILS TAXES - EB-2008-381 PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)				Variance K-C	Variance Explanation		
5	0 Utility Name: Whitby Hydro						Version 2009.1	
7	Reporting period: 2003							
	Days in reporting period:	365	days				Column Brought	
10	Total days in the calendar year:	365	days				From TAXREC	
12 13			\$		\$		\$	
123					05.040			
125	Income Tax Effect on True-up adjustments			=	-25,216			
126 127		14			0			
128 129	Total Income Tax on True-ups				-25,216			
	Income Tax Rate used for gross-up (exclude surtax)				35.50%			
132	TRUE-UP VARIANCE ADJUSTMENT				(39,094)			
	IV b) Calculation of the Deferral Account Variance caused by changes in legislation							
135	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			=	2,709,171			
	REVISED CORPORATE INCOME TAX RATE			х	36.62%			
139 140	REVISED REGULATORY INCOME TAX			=	992,098			
141 142				-	0			$\Box$
143				-	992,098			
145	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell			É	332,030			
	C58)			-	1,046,282			
147 148	Regulatory Income Tax Variance			=	(54,183)			
149 150	Ontario Capital Tax							
151	Base Less: Exemption from tab Tax Rates, Table 2, cell C39			-	55,091,003 5,000,000			
	Revised deemed taxable capital			=	50,091,003			
155	Rate - Tab Tax Rates cell C54			х	0.3000%			
156 157	Revised Ontario Capital Tax			=	150,273			
158	Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			-	150,273			
159 160	Regulatory Ontario Capital Tax Variance			=	0			
161	Federal LCT Base				55,091,003			
163	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT			-	10,000,000 45,091,003			
165				=				
166 167	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
168 169	Gross Amount Less: Federal surtax			-	101,455 30,343			
170 171	Revised Net LCT			=	71,112			
172	Less: Federal LCT reported in the initial estimate column (Cell C82) Regulatory Federal LCT Variance			-	71,112 0			
174					_			
175 176					35.50%			
178	Income Tax (grossed-up) LCT (grossed-up)			+	(84,005) 0			
179 180	Ontario Capital Tax			+	0			
	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	(84,005)			
	TRUE-UP VARIANCE (from cell l132)			+	(39,094)			
185	Total Deferral Account Entry (Positive Entry = Debit)			=	(123,100)			
187	(Deferral Account Variance + True-up Variance)							
188 189								
190	V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt							
192					4.007.040			
194	Total deemed interest (REGINFO) Interest phased-in (Cell C36)				1,997,049 1,443,033			
	Variance due to phase-in of debt component of MARR in rates				554,016			
197 198				H				$\vdash$
	Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook)							
201	Interest deducted on MoF filing (Cell K36+K41) Actual Interest Paid				2,065,907 1,997,049			
203								
205	Variance caused by excess debt				68,858			
206 207	Interest Adjustment for Tax Purposes (carry forward to Cell I112)				68,858			$\vdash$
	Total Interest Variance			H	485,158			
210 211								
411			<u> </u>				1	

1	Δ	В	0	<u> </u>	- 1	_
1	A PILs TAXES - EB-2008-381	B LINE	C M of F	D Non-wires	E Wires-only	F
2	TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liminations	Return	
4	0		Return		Rotain	
5	·				Version 2009.1	
6	Section A: Identification:					
	Utility Name: Whitby Hydro					
	Reporting period: 2003					
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 :			< - 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 v	worksh	eet.)			
19						
	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	e and provision for i	ncome tax		
26				<u> </u>		
27	Please enter the non-wire operation's amount as a positive number, the pro-			all amounts		
28	in the "non-wires elimination column" as negative values in TAXREC and T	AXREC	2.			
29						
	Income:		=		56	
31	Energy Sales	+	53,965,886		53,965,886	
32	Distribution Revenue	+	15,876,160		15,876,160	
33	Other Income	+	1,196,024		1,196,024	
34	Miscellaneous income	+			0	
35		+			0	
36	Revenue should be entered above this line					
37						
38	Costs and Expenses:					
39	Cost of energy purchased	-	54,633,095		54,633,095	
40	Operations, maintenance and administration	-	9,025,288		9,025,288	
41		-			0	
42		-			0	
43	Amortization	-	3,229,937		3,229,937	
44		-			0	
45		-			0	
46		-			0	
47		-			0	
48		-			0	
49	N. I. D. C. L. C. C. T.		4 4 40 750		4 4 40 750	
	Net Income Before Interest & Income Taxes EBIT	=	4,149,750	0	, -,	
	Less: Interest expense for accounting purposes		2,565,907		2,565,907	
52	Provision for payments in lieu of income taxes	-	236,175		236,175	
53	Net Income (loss) (The Net Income (loss) on the MoF column should equal to the net income (loss)	=	1,347,668	0	1,347,668	
54	per financial statements on Schedule 1 of the tax return.)					
55	por infarioral statements on confedure 1 of the tax return.					
	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:					
	Provision for income tax	+	236,175	0	236,175	
	Federal large corporation tax	+	200,170		0	
	Depreciation & Amortization	+	3,229,937	0	3,229,937	
	Employee benefit plans-accrued, not paid	+	., .,	0		
	Tax reserves - beginning of year	+	0	0		
	Reserves from financial statements- end of year	+	0	0	0	
	Regulatory adjustments on which true-up may apply (see A66)	+			0	
	Items on which true-up does not apply "TAXREC 3"		5,110,587	0	5,110,587	
	Material addition items from TAXREC 2	+		0	0	
	Other addition items (not Material) from TAXREC 2	+	0	0		
69	·					
70	Subtotal		8,576,699	0	8,576,699	
71						
72	Other Additions: (Please explain the nature of the additions)					
73	Recapture of CCA	+			0	
74	Non-deductible meals and entertainment expense	+			0	
75	Capital items expensed	+			0	
76		+	0		0	
77		+			0	
78		+			0	
79		+			0	
80	Total Other Additions	=	0	0		
81						
82	Total Additions	=	8,576,699	0	8,576,699	
83						
84	Recap Material Additions:					
85			0	0	0	

	A DUA TAYES ED 2000 201	В	C	D Non wines	E	F
2	PILs TAXES - EB-2008-381 TAX RETURN RECONCILIATION (TAXREC)	LINE	M of F Corporate	Non-wires Eliminations	Wires-only Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5		0	Return		Version 2009.1	
86			0	0	0	
87 88			0	0	0	
89			0	0	0	
90			0	0	0	
91 92	Total Other additions >materiality level		0	0	0	
93	Other additions (less than materiality level)		0	0	0	
94 95	Total Other Additions		0	0	0	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	3,077,759		3,077,759	
	Cumulative eligible capital deduction Employee benefit plans-paid amounts	-	83,936		83,936 0	
100	Items capitalized for regulatory purposes	-			0	
101 102	Regulatory adjustments : CCA	-			0	
103		-			0	
_	Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year Contributions to deferred income plans	-	0	0	0	
107	Contributions to pension plans	-			0	
	Items on which true-up does not apply "TAXREC 3"		5,098,571	0	5,098,571	
	Interest capitalized for accounting deducted for tax  Material deduction items from TAXREC 2	-	0	0	0	
111	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112 113	Cultarted		0.000.000	0	0.000.000	
	Subtotal  Other deductions (Please explain the nature of the deductions)	=	8,260,266	0	8,260,266	
115	Charitable donations - tax basis	-			0	
116 117	Gain on disposal of assets	-			0	
118		-			0	
119		-			0	
120 121	Total Other Deductions	=	0	0	0	
122	Total Deductions	=	8,260,266	0	8,260,266	
123	December 19 Declarity					
124	Recap Material Deductions:		0	0	0	
126			0	0	0	
127 128			0	0	0	
129			0	0	0	
_	Total Other Deductions exceed materiality level		0	0	0	
131	Other Deductions less than materiality level Total Other Deductions		0	0	0	
133				-		
	TAXABLE INCOME DEDUCT:	=	1,664,101	0	1,664,101	
136		-	1,311,287		1,311,287	
137	Net capital loss applied positive number	-			0	
138 139	NET TAXABLE INCOME	=	352,814	0	0 352,814	
140		-	332,014	U	332,014	
	FROM ACTUAL TAX RETURNS		05.000		05.000	
143	Net Federal Income Tax (Must agree with tax return) Net Ontario Income Tax (Must agree with tax return)	+	85,099 44,102		85,099 44,102	
144	Subtotal	=	129,201	0	129,201	
	Less: Miscellaneous tax credits (Must agree with tax returns)  Total Income Tax		0 129,201	0	0 129,201	
147			123,201		123,201	
	FROM ACTUAL TAX RETURNS		0.1.105		01.105	
_	Net Federal Income Tax Rate (Must agree with tax return) Net Ontario Income Tax Rate (Must agree with tax return)		24.12% 12.50%		24.12% 12.50%	
151	Blended Income Tax Rate		36.62%		36.62%	
152	Section F: Income and Capital Taxes					
153						
155	RECAP					
	Total Income Taxes Ontario Capital Tax	+	129,201 166,080	0	129,201 166,080	
	Federal Large Corporations Tax	+	109,717		109,717	
159						
160 161	Total income and capital taxes	=	404,998	0	404,998	

Pits TAXES - EB-2008-381		A	В	С	D	E	F
Tax and Accounting Reserves	1			_			- '
Tax			LIIVE			-	
Return   Section   Return   Section   Sectio					Limitationo	-	
Secret of coubility and counts as 20(1)(n)   Secret of coubility accounts   Secret of							
1	5					Version 2009.1	
8 Reporting period: 2003 9 10 TAX RESERVES 11	6						
8 Reporting period: 2003 9 10 TAX RESERVES 11 11	7	Utility Name: Whitby Hydro					
10   TAX RESERVES							
11   12   Beginning of Year:							
12   Beginning of Year:	10	TAX RESERVES					
13   Reserve for doubtful accounts ss. 20(1)(ii)							
14 Reserve for doubtful accounts ss. 20(1)(n)   0   0   0   15 Reserve for goods & services ss. 20(1)(n)   0   0   0   16 Reserve for unpaid amounts ss. 20(1)(n)   0   0   0   0   17 Debt and share issue expenses ss. 20(1)(e)   0   0   0   0   0   0   18 Other - Please describe   0   0   0   0   0   0   0   0   0		Beginning of Year:					
15 Reserve for upoal & services ss.20(1)(n)							
16 Reserve for unpaid amounts ss. 20(1)(n)							
17   Debt and share issue expenses ss.20(1)(e)   0   0   19   Other - Please describe   0   0   0   0   0   0   0   0   0							
18 Other - Please describe							
19 Other - Please describe							
20						-	
21		Other - Please describe					
Total (carry forward to the TAXREC worksheet)							
24   End of Year:		Total (corry farward to the TAVREC werksheet)		0	^		
Ind of Year:		TOTAL (CALLY LOLWARD TO THE TAXKED WORKSHEET)		0	0	U	
25   Reserve for doubtful accounts ss. 20(1)(i)   0   0   0   0   0   0   0   0   0		End of Year:					
Reserve for doubtful accounts ss. 20(1)(i)   0   0   0   0   0   0   0   0   0		LIIU OI IGAI.				0	
27 Reserve for goods & services ss.20(1)(m)   0   0   0   0   0   0   0   0   0		Reserve for doubtful accounts ss. 20(1)(I)					
28 Reserve for unpaid amounts ss.20(1)(n)   0   0   0   0     29 Debt and share issue expenses ss.20(1)(e)   0   0   0     31 Other - Please describe   0   0   0     32							
Debt and share issue expenses ss.20(1)(e)   0   0   0   0   0   0   0   0   0							
Other - Please describe   O   O   O   O   O   O   O   O   O							
31   Other - Please describe						0	
32						0	
34   Insert line above this line						0	
35   Total (carry forward to the TAXREC worksheet)	33					0	
38	34	Insert line above this line					
37	35	Total (carry forward to the TAXREC worksheet)		0	0	0	
38 FINANCIAL STATEMENT RESERVES							
39   40   Beginning of Year:							
40   Beginning of Year:		FINANCIAL STATEMENT RESERVES					
41							
42		Beginning of Year:				_	
43   Environmental   0   0   0   0   0   0   0   0   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         50 Total (carry forward to the TAXREC worksheet)       0       0         51							
1							
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         51       0         52 End of Year:       0         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       0         63 Total (carry forward to the TAXREC worksheet)       0	_						
47 Other - Please describe       0         48 Other - Please describe       0         49							
48 Other - Please describe       0         49       0         50 Total (carry forward to the TAXREC worksheet)       0         51       0         52 End of Year:       0         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 Other - Description of the Taxer of the Ta							
49							
50         Total (carry forward to the TAXREC worksheet)         0         0           51         0         0           52         End of Year:         0           53         0         0           54         0         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         0           62         Insert line above this line         0           63         Total (carry forward to the TAXREC worksheet)         0         0		Culer 1 Idage describe					
51       52       End of Year:       0         53       0       0         54       0       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		Total (carry forward to the TAYREC worksheet)		0	0		
52 End of Year:       0         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       0         63 Total (carry forward to the TAXREC worksheet)       0		1 Otal Journ 10 Ward to the TANKED Worksheet)		0	0	U	
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		End of Year:					
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	
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							
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		Environmental					
57 Inventory obsolescence         0           58 Property taxes         0           59 Other - Please describe         0           60 Other - Please describe         0           61							
58 Property taxes         0           59 Other - Please describe         0           60 Other - Please describe         0           61 Insert line above this line         0           63 Total (carry forward to the TAXREC worksheet)         0						0	
59 Other - Please describe 60 Other - Please describe 61 0 0 0 0 0 0 0 0 0						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	60	Other - Please describe				0	
63 Total (carry forward to the TAXREC worksheet) 0 0						0	
	62	Insert line above this line					
[64]		Total (carry forward to the TAXREC worksheet)		0	0	0	
04	64						

	A	В	С	D	E	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non wires	Wires only	
	TAX RETURN RECONCILIATION (TAXREC 2)	LINE	Corporate	Non-wires Eliminations	Wires-only Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liiiiiiiations	Return	
	RATEPAYERS ONLY		Return			
	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Whitby Hydro					
	Reporting period: 2003 Number of days in taxation year:		205			
	Number of days in taxation year: Materiality Level:		365 0			
12	materiality Level.		U U			
13						
14						
	Section C: Reconciliation of accounting income to taxable income					
	Add:				_	
17	Only an and of all all and an analysis	+			0	
18	Gain on sale of eligible capital property  Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+			0	
	Taxable capital gains	+			0	
22	· · · · · ·	+			0	
	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings Capital items expensed	+			0	
	Capital items expensed  Debt issue expense	+			0	
	Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust Provision for bad debts	+			0	
37	TOVISION TO DAG GEDIS	+			0	
38		+			0	
39		+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
41		+			0	
42		+			0	
43		+			0	
45		+			0	
46	Total Additions	=	0	0	0	
47			-			
	Recap of Material Additions:					
49			0	0		
50			0	0		
51 52			0	0		
53			0	0		
54			0	0		
55			0	0	0	
56			0	0		
57			0	0		
58			0	0		
59 60			0	0		
60			0	0		
62			0	0		
63			0	0		
64			0	0	0	
65			0	0		
66			0	0		
67			0	0		
68 69			0	0		
70			0	0		
71			0	0		
72			0	0		
73			0	0	0	
74			0	0	0	

	A	В	С	D	Е	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wines enly	
	TAX RETURN RECONCILIATION (TAXREC 2)	LIINE	Corporate	Eliminations	Wires-only Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax	Ellitilitations	Return	
	RATEPAYERS ONLY		Return		Return	
6	Shareholder-only Items should be shown on TAXREC 3		Retuin		Version 2009.1	
7	Shareholder-only items should be shown on TAXILE 3				Version 2003.1	
	Utility Name: Whitby Hydro					
	Reporting period: 2003					
	Number of days in taxation year:		365			
11	Materiality Level:		0			
12			Ů.			
13						
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	
80						
	Deduct:					
82	Gain on disposal of assets per f/s	-			0	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
85	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
91	Other income from financial statements	-			0	
92		-				
93		-			0	
94		-			0	
95	Other deductions: (Please explain in detail the nature of the item)	-			0	
96	Non-taxable load transfers	-	0		0	
97 98		-			0	
	Total Deductions	-	0	0	0	
99 100		=	U	U	U	
	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	
	Other deductions less than materiality level		0	0	0	
	Total Deductions		0	0	0	
122						

	A	В	С	D	E	F
1	n	ь	C	D	L	Г
	PILs TAXES - EB-2008-381					
	TAX RETURN RECONCILIATION (TAXREC 3)					
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
5				Liiiiiiiations		
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0	)	Return		14	
9	Utility Name: Whitby Hydro				Version 2009.1	
10						
	Reporting period: 2003					
12	Number of days in taxation year:		365			
13	Hambor of dayo in taxation your.		000			
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
17	Add:					
18						
	Recapture of capital cost allowance	+			0	
	CCA adjustments	+			0	
21	CEC adjustments	+			0	
22	Gain on sale of non-utility eligible capital property	+			0	
	Gain on sale of utility eligible capital property	+	10.000		0	
	Loss from joint ventures or partnerships	+	10,382		10,382	
	Deemed dividend income	+			0	
	Loss in equity of subsidiaries and affiliates Loss on disposal of utility assets	+	9,454		9,454	
		+	9,454			
	Loss on disposal of non-utility assets  Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
	Dividends credited to investment account	+			0	
	Non-deductible meals	+			0	
	Non-deductible club dues	+			0	
	Non-deductible automobile costs	+			0	
	Donations - amount per books	ľ	1,693,068		1,693,068	
	Interest and penalties on unpaid taxes		1,000,000		0	
	Management bonuses unpaid after 180 days of year end				0	
	Imputed interest expense on Regulatory Assets				0	
39		+			0	
	Ontario capital tax adjustments	+	158,260		158,260	
41	Changes in Regulatory Asset balances	+			0	
42		+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
44	Bad debts - pre-October 1, 2001 Denied	+			0	
	Capital contributions - s.12(1)(x)	+	3,239,423		3,239,423	
46		+				
47	Total Additions on which true-up does not apply	=	5,110,587	0	5,110,587	
48						
	Deduct:					
50	CCA adjustments					
	CCA adjustments	-			0	
	CEC adjustments  Depreciation and amortization adjustments	-			0	
	Gain on disposal of assets per financial statements	-			0	
	Financing fee amorization - considered to be interest expense for PILs				0	
	Imputed interest income on Regulatory Assets				0	
	Donations - amount deductible for tax purposes	-	1,693,068		1,693,068	
58	Income from joint ventures or partnerships	-	7,000,000		0	
59		-			0	
60		-			0	
61		-			0	
62		-			0	
63	Capital contributions - s.12(1)(x)	-	3,239,423		3,239,423	
64	Ontario capital tax adjustments to current or prior year	-	166,080		166,080	
65		-			0	
	Changes in Regulatory Asset balances				0	
67		-			0	
68	Other deductions: (Please explain in detail the nature of the item)	-			0	
69		-			0	
70		-			0	
71		-			0	
72	T (   D   )	-	E 000 ==:		0	
73	Total Deductions on which true-up does not apply	=	5,098,571	0	5,098,571	
74						
75						

	A A A A A A A A A A A A A A A A A A A	В	С	D	E	F	G	Н	1	ı
	PILs TAXES - EB-2008-381					lavais 0000 -				
	Corporate Tax Rates	<b>T</b> l l l.			V	ersion 2009.1				
	Exemptions, Deductions, o Utility Name: Whitby Hydro		as							
_	,	)								
_	Reporting period: 2003									
6 7						Table 4				
_	Datas Haadin 0000 DAM D		·!			Table 1				
	Rates Used in 2002 RAM PI	iLS Applica		4	000 004					
_	Income Range		0		200,001	. 700000				
11	RAM 2002	Year	to		to	>700000				
	Income Tax Rate	rear	200,000	Í	700,000					
		0000								
3	Proxy Tax Year	2002	40.400/		00.400/	00.400/				
	Federal (Includes surtax)		13.12%		26.12%	26.12%				
	and Ontario blended		6.00%		6.00%	12.50%				
	Blended rate		19.12%		34.12%	38.62%				
7			0.0000/							
	Capital Tax Rate		0.300%							
	LCT rate		0.225%							
	Surtax		1.12%							
	Ontario Capital Tax	MAX	5,000,000							
	Exemption **	\$5MM	2,300,000							
	Federal Large	MAX								
	Corporations Tax	\$10MM	10,000,000							
	Exemption **									
	**Exemption amounts	must agre	ee with the	Board-app	roved 200	2 RAM				
_	PILs filing									
23										
24										
25						Table 2				
	Expected Income Tax Rates	s for 2003 a		ax Exemptior						
	Income Range		0		200,001					
	Expected Rates	.,	to		to	>700000				
9		Year	200,000		700,000					
_	Income Tax Rate		1							
	Current year	2003								
-	Federal (Includes surtax)	2003	13.12%			24.12%				
33	Ontario	2003	6.00%			12.50%				
_		2003	19.12%		34.12%	36.62%				
	Blended rate	2003	19.1270		34.12/0	30.0276				
35					34.1270	30.02 /6				
35 36	Capital Tax Rate	2003	0.300%		34.1270	30.02 /6				
35 36 37	Capital Tax Rate LCT rate	2003 2003	0.300% 0.225%		34.1270	30.02 /6				
35 36 37 38	Capital Tax Rate LCT rate Surtax	2003 2003 2003	0.300%		34.12/0	30.02 %				
35 36 37 38	Capital Tax Rate LCT rate Surtax Ontario Capital Tax	2003 2003 2003 MAX	0.300% 0.225% 1.12%		34.1270	30.02 %				
35 36 37 38	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003	2003 2003 2003	0.300% 0.225%		34.1270	30.0276				
35 36 37 38	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large	2003 2003 2003 MAX \$5MM	0.300% 0.225% 1.12% 5,000,000		34.1270	30.02 %				
35 36 37 38	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax	2003 2003 2003 MAX \$5MM	0.300% 0.225% 1.12%		34.1270	30.02 %				
35 36 37 38 39	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003	2003 2003 2003 MAX \$5MM MAX \$10MM	0.300% 0.225% 1.12% 5,000,000							
35 36 37 38 39	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax	2003 2003 2003 MAX \$5MM MAX \$10MM	0.300% 0.225% 1.12% 5,000,000	vith the Bo						
35 36 37 38 39	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003	2003 2003 2003 MAX \$5MM MAX \$10MM	0.300% 0.225% 1.12% 5,000,000	with the Bo						
35 36 37 38 39 40 41	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 *** Allocation of exemp	2003 2003 2003 MAX \$5MM MAX \$10MM	0.300% 0.225% 1.12% 5,000,000	with the Bo		ructions				
66 67 88 9 0 1 2	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated ac	2003 2003 2003 MAX \$5MM MAX \$10MM	0.300% 0.225% 1.12% 5,000,000 10,000,000							
5 6 7 8 8 9 0 1 2 3 4	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exemp regarding regulated ac	2003 2003 2003 MAX \$5MM MAX \$10MM	0.300% 0.225% 1.12% 5,000,000 10,000,000 st comply v		ard's insti	ructions				
5 6 7 8 8 9 0 1 2 3 4	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated ac	2003 2003 2003 MAX \$5MM MAX \$10MM	0.300% 0.225% 1.12% 5,000,000 10,000,000 st comply v		ard's insti	ructions Table 3				
35 36 37 38 39 40 41 42 43 44 45 46	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exemp regarding regulated ac	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.	0.300% 0.225% 1.12% 5,000,000 10,000,000 st comply v		ard's instr	ructions				
5 6 7 8 9 0 1 2 3 4 5 6	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated ac	2003 2003 2003 MAX \$5MM MAX \$10MM	0.300% 0.225% 1.12% 5,000,000 10,000,000 st comply v		ard's insti	ructions Table 3				
65 67 88 9 0 1 2 3 4 5 6 7 8	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated ac Input Information from Utili Income Range Income Tax Rate	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.	0.300% 0.225% 1.12% 5,000,000 10,000,000 st comply v		ard's instr	ructions Table 3				
5 6 7 8 9 0 1 2 3 4 5 6 7 8	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated action actions act	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.	0.300% 0.225% 1.12% 5,000,000 10,000,000 st comply v		200,001 to 700,000	Table 3		04.400		0.0000
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax)	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.	0.300% 0.225% 1.12% 5,000,000 10,000,000 st comply v		200,001 to 700,000	ructions Table 3 >700,000		24.12%		
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.	0.300% 0.225% 1.12% 5,000,000 10,000,000 st comply v 2003 Tax Re 0 to 200,000 13.12% 6.00%		200,001 to 700,000	Table 3 >700,000 24.12% 12.50%		12.50%	)	0.00%
5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 1 2 1 3 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax)	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.	0.300% 0.225% 1.12% 5,000,000 10,000,000 st comply v		200,001 to 700,000	ructions Table 3 >700,000			)	0.00%
35 36 37 38 39 41 42 33 44 45 66 77 88 99 60 61 61 63 63 63 63 63 63 63 63 63 63	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated action of exemption	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.	0.300% 0.225% 1.12% 5,000,000 10,000,000 st comply v 2003 Tax Re 0 to 200,000 13.12% 6.00%		200,001 to 700,000	Table 3 >700,000 24.12% 12.50%		12.50%	)	0.00%
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 50 51 52 53 54	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated action of exemption	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.	0.300% 0.225% 1.12% 5,000,000 10,000,000  st comply v  2003 Tax Re 0 to 200,000  13.12% 6.00% 19.12% 0.300%		200,001 to 700,000	Table 3 >700,000 24.12% 12.50%		12.50%	)	0.00%
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.	0.300% 0.225% 1.12% 5,000,000 10,000,000 st comply v  2003 Tax Re 0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225%		200,001 to 700,000	Table 3 >700,000 24.12% 12.50%		12.50%	)	0.00%
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.	0.300% 0.225% 1.12% 5,000,000 10,000,000  st comply v  2003 Tax Re 0 to 200,000  13.12% 6.00% 19.12% 0.300%		200,001 to 700,000	Table 3 >700,000 24.12% 12.50%		12.50%	)	0.00%
35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 56 56	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exemp regarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.	0.300% 0.225% 1.12% 5,000,000 10,000,000 10,000,000  st comply v 2003 Tax Re 0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12%		200,001 to 700,000	Table 3 >700,000 24.12% 12.50%		12.50%	)	0.00%
35 36 37 38 39 40 41 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 66 67	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exempregarding regulated ac Input Information from Utili Income Range  Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate  Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.	0.300% 0.225% 1.12% 5,000,000 10,000,000 st comply v  2003 Tax Re 0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225%		200,001 to 700,000	Table 3 >700,000 24.12% 12.50%		12.50%	)	0.00%
35 36 37 38 39 40 41 41 41 41 41 41 41 41 41 41	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exemp regarding regulated ac Input Information from Utili Income Range  Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate  Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities. ity's Actual  Year 2003  MAX \$5MM	0.300% 0.225% 1.12% 5,000,000 10,000,000  st comply v  2003 Tax Re 0 to 200,000  13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 4,631,128		200,001 to 700,000	Table 3 >700,000 24.12% 12.50%		12.50%	)	0.00%
55 66 67 88 9 9 10 11 12 13 14 15 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exemp regarding regulated ac Input Information from Utili Income Range  Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate  Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.  ity's Actual  Year  2003  MAX \$5MM MAX	0.300% 0.225% 1.12% 5,000,000 10,000,000 10,000,000  st comply v 2003 Tax Re 0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12%		200,001 to 700,000	Table 3 >700,000 24.12% 12.50%		12.50%	)	0.00%
55 66 67 88 9 10 11 12 13 14 15 16 17 18 18 19 10 11 12 13 14 15 16 16 17 18 18 18 18 18 18 18 18 18 18	Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption *** 2003 Federal Large Corporations Tax Exemption *** 2003 ***Allocation of exemp regarding regulated ac Input Information from Utili Income Range  Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate  Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large	2003 2003 2003 MAX \$5MM MAX \$10MM tions mustivities.  Etivities.  Year 2003  MAX \$5MM MAX \$10MM	0.300% 0.225% 1.12% 5,000,000 10,000,000  st comply v  2003 Tax Re 0 to 200,000  13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 4,631,128	turns	200,001 to 700,000 0.00% 0.00%	Table 3 >700,000  24.12% 12.50% 36.62%		12.50%	)	0.00% 0.00% 0.00%

	A	В	С	D	E	F	G	Н	I	J	K	L	M	Ν	0
1	PILs TAXES - EB-2008-381														
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: Whitby Hydro														Version 2009.1
4	Reporting period: 2003				Sign Convention	on: 4	for increase; -	for	decrease						0
5															
6															
7															
8	Year start:		10/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
9	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Tota
10															
11	Opening balance:	=	0		0		0		0		0		0_		0
12	Board-approved PILs tax proxy from Decisions (1)	+/-					0		0		0		0		0
13	PILs proxy from April 1, 2005 - input 9/12 of amount						-								0
	True-up Variance	+/-									•				
14	Adjustment Q4, 2001 (2)														0
	True-up Variance	+/-													
15	Adjustment (3)												-39,094		-39,094
16	Deferral Account Variance Adjustment Q4, 2001 (4)														0
	Deferral Account Variance Adjustment (5)	+/-			-		-						04.005		04.005
17	•	+/-			_		-						-84,005	_	-84,005
19	Adjustments to reported prior years' variances (6)	+/-													0
	Carrying charges (7)	+/-					-						_		0
19					-		-				-		-	_	0
20	PILs billed to (collected from) customers (8)	-	0												0
21	from) customers (8)				1				1						U
	Ending balance: # 1562		0		0		0		0		0		-123,100		-123,100
	Litting balance. # 1502								0				-123,100	-	-123,100
23 24	1														
24															

## **Uncollected PILs**

31

38

39

40 41

42

43 44

45

46 47

58

60

61 62

63

64 65

67

68

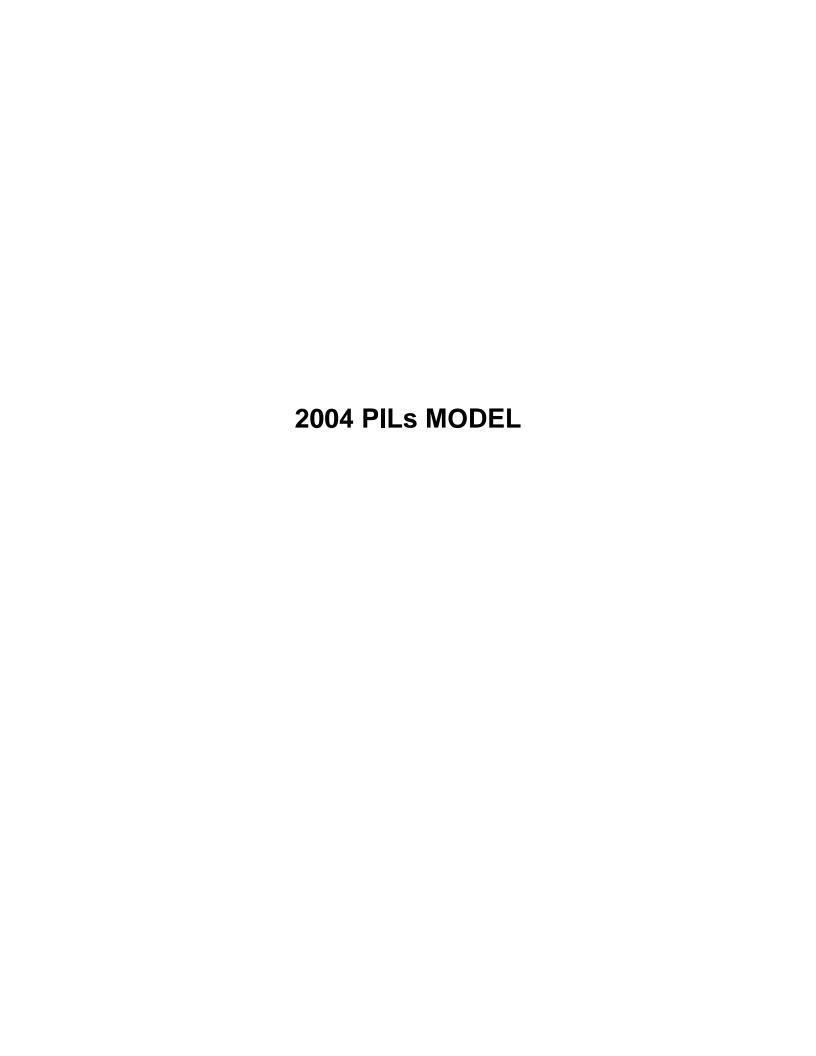
70 71

72 73

25 26 27 28 NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers. 29 30 For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

## Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:

- 32 (1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. 34
  - Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002.
- 35 36 37 If the Board gave more than one decision in the year, calculate a weighted average proxy.
  - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
  - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
  - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
  - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
  - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
  - (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
  - (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be 49 50 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. 52 53 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
  - (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- 54 55 56 57 (7) Carrying charges are calculated on a simple interest basis.
  - (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
    - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
      - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
      - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
- (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes 75 will have to include amounts from 1562 and from 1590. 76



ī	A	В	С	D	Е
1	PILs TAXES - EB-2008-381	ט	C	D	Version 2009.1
	REGULATORY INFORMATION (REGINFO)				VC131011 2003.1
	Utility Name: Whitby Hydro			Colour Code	
	Reporting period: 2004			Input Cell	
5				Formula in Cell	
	Days in reporting period:	366	days		
	Total days in the calendar year:	366	days		
8					
	BACKGROUND Has the utility reviewed section 149(1) ITA to				
10	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
13	, ,		.,		
	Was the utility recently acquired by Hydro One		27/21		
15	and now subject to s.89 & 90 PILs?		Y/N		
	Is the utility a non-profit corporation?		Y/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		
20	shared among the corporate group?	LCT	Y/N	=	
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		100%	
	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
23	Accounting Year End		Date	12-31-2004	
20			Date	12-31-2004	
	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
30	USE BOARD-APPROVED AMOUNTS				
	Rate Base (wires-only)			55,091,003	
02					
33	Common Equity Ratio (CER)			50.00%	
35	1-CER			50.00%	
37	Target Return On Equity			9.88%	
-	Debt rate			7.25%	
40					
ᅲ	Market Adjusted Revenue Requirement			4,718,544	
43	1999 return from RUD Sheet #7			791,529	791,529
45	Total Incremental revenue			3,927,015	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			1,349,473	1,349,473
48	Amount allowed in 2002			518,440	518,440
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210			_	0
50 51	unless authorized by the Minister and the Board) Amount allowed in 2005 - Third tranche of MARR re: CDM			=	0
52	Other Board-approved changes to MARR or incremental revenue			_	0
53	Other Board approved changes to MATRIX of molemental revenue			_	0
54	Total Regulatory Income				2,659,442
55					
	Equity			27,545,502	
57	D				
	Return at target ROE			2,721,496	
59 60	Debt			27,545,502	
61	DGJI			27,040,002	
	Deemed interest amount in 100% of MARR			1,997,049	
63				.,,,,,,,,,,	
	Phase-in of interest - Year 1 (2001)			906,145	
65	((D43+D47)/D41)*D61	_			
	Phase-in of interest - Year 2 (2002)			1,125,567	
67	((D43+D47+D48)/D41)*D61				
_	Phase-in of interest - Year 3 (2003) and forward			1,125,567	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)			4.007.040	
70 71	Phase-in of interest - 2005			1,997,049	
72					
1.4			<u> </u>	1	

_			_	_		
1	A PILs TAXES - EB-2008-381	LINE	C M of F	D Non-wires	E Wires-only	F
	TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0		Return			
5	Overflow A. Howelfflood on				Version 2009.1	
	Section A: Identification: Utility Name: Whitby Hydro					
	Reporting period: 2004					
	Taxation Year's start date:					
10	Taxation Year's end date:					
	Number of days in taxation year:		366	days		
12	Diagon outer the Metariality Layer			- anter meteriality	, level	
14	Please enter the Materiality Level :  (0.25% x Rate Base x CER)	Y/N		< - enter materiality	rievei	
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount)	Y/N				
	Does the utility carry on non-wires related operation?	Y/N				
	(Please complete the questionnaire in the Background questionnaire	works	heet.)			
19	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21	Total Carry forward William Carry Bata to Tab 17000 LEG Columnity					
22	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
	The actual categories of the income statements should be used.	4 0:	on and	income to:		
25 26	If required please change the descriptions except for amortization, interes	ι expen	se ana provision foi	iricome tax		
27	Please enter the non-wire operation's amount as a positive number, the pro-	rogram	automatically treats	all amounts		
28	in the "non-wires elimination column" as negative values in TAXREC and					
29	•					
	Income:		F		54 554 533	
31	Energy Sales Distribution Revenue	+	54,554,312 15,518,201		54,554,312 15,518,201	
33	Other Income	+	857,492		857,492	
34	Miscellaneous income	+	331,432		037,432	
35		+			0	
	Revenue should be entered above this line					
37						
38 39	Costs and Expenses:  Cost of energy purchased	-	54,488,745		54,488,745	
40	Operations, maintnenance and administration	-	9,367,855		9,367,855	
41			2,000,000		0	
42					0	
43	Amortization	-	3,483,450		3,483,450	
44 45		-			0	
46		-			0	
47		-			0	
48		-			0	
49	Notice But to be a second at the second at t		2.5			
50 51	Net Income Before Interest & Income Taxes EBIT	=	3,589,955	0	3,589,955	
52	Less: Interest expense for accounting purposes  Provision for payments in lieu of income taxes	-	2,568,704 485,004		2,568,704 485.004	
_	Net Income (loss)	=	536,247	0	536,247	
	(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					
	From T2 Schedule 1					
58	BOOK TO TAX ADDITIONS:					
	Provision for income tax	+	485,004	0	485,004	
	Federal large corporation tax	+	0 400 450	^	0 400 450	
	Depreciation & Amortization Employee benefit plans-accrued, not paid	+	3,483,450	0	3,483,450 0	
	Tax reserves - beginning of year	+	0	0	0	
64	Reserves from financial statements- end of year	+	0	0	0	
	Regulatory adjustments on which true-upmay apply (see A66)	+			0	
	Items on which true-up does not apply "TAXREC 3"		2,657,044	0	2,657,044	
	Material addition items from TAXREC 2	+	0	0	0	
69	Other addition items (not Material) from TAXREC 2	+	0	0	0	
70	Subtotal		6,625,498	0	6,625,498	
71						
	Other Additions: (Please explain the nature of the additions)					
	Recapture of CCA  Non-deductible meals and entertainment expense	+			0	
	Non-deductible meals and entertainment expense  Capital items expensed	+			0	
76	orbonood	+	0		0	
77		+			0	
78		+			0	
79	Total Othan Additions	+	_	^	0	
80 81	Total Other Additions	=	0	0	0	
82	Total Additions	=	6,625,498	0	6,625,498	
83			.,		,,	
	Recap Material Additions:					
85			0	0	0	

1	A PILs TAXES - EB-2008-381	B LINE	C M of F	D Non-wires	E Wires-only	F
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			0	0	0	
87 88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
	Total Other additions >materiality level		0	0	0	
	Other additions (less than materiality level)		0	0	0	
94 95	Total Other Additions		0	0	0	
_	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	3,143,372		3,143,372	
	Cumulative eligible capital deduction	-	78,061		78,061	
99	Employee benefit plans-paid amounts	-			0	
	Items capitalized for regulatory purposes	-			0	
	Regulatory adjustments :	-			0	
102		-			0	
	Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year	-	0	0	0	
	Contributions to deferred income plans	-		Ü	0	
	Contributions to pension plans	-			0	
108	Items on which true-up does not apply "TAXREC 3"		2,641,428	0	2,641,428	
109	Interest capitalized for accounting deducted for tax	-			0	
_	Material deduction items from TAXREC 2	-	0	0	0	
	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112	Subtotal	=	5,862,861	0	5,862,861	
	Other deductions (Please explain the nature of the deductions)	=	5,002,001	U	5,002,001	
_	Charitable donations - tax basis	-			0	
	Gain on disposal of assets	-			0	
117	,	-			0	
118					0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121 122	Total Deductions	=	5,862,861	0	5,862,861	
123	Total Deductions		5,002,001	U	5,002,001	
	Recap Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions exceed materiality level		0	0	0	
	Total Other Deductions		0	0	0	
133						
	TAXABLE INCOME	=	1,298,884	0	1,298,884	
_	DEDUCT:					
136	, , ,	-	0		0	
137 138	Net capital loss applied positive number	-			0	
	NET TAXABLE INCOME	=	1,298,884	0	1,298,884	
140			,,200,001		,,200,001	
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	287,314	0	287,314	
_	Net Ontario Income Tax (Must agree with tax return)	+	181,844	0	181,844	
144		=	469,158	0	469,158	
	Less: Miscellaneous tax credits (Must agree with tax returns)  Total Income Tax	-	0 469,158	0	0 469,158	
147	TOTAL INCOME TAX	-	409,100	0	409,100	
	FROM ACTUAL TAX RETURNS					
149	Net Federal Income Tax Rate (Must agree with tax return)		22.12%		22.12%	
	Net Ontario Income Tax Rate (Must agree with tax return)		14.00%		14.00%	
151	Blended Income Tax Rate		36.12%		36.12%	
152	Continue To Income and Conital Tour					
	Section F: Income and Capital Taxes					
154 155	RECAP					
	Total Income Taxes	+	469,158	0	469,158	
	Ontario Capital Tax	+	171,894	U	171,894	
	Federal Large Corporations Tax	+	10,384		10,384	
159						
160	Total income and capital taxes	=	651,436	0	651,436	
161						

	A	В	С	D	E	F	G	Н
1	PILS TAXES - EB-2008-381 PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)		Louinato		Variance	Variance	TOTALINO	
5	("Wires-only" business - see Tab TAXREC)  0				K-C	Explanation	Version 2009.1	
6 7	Utility Name: Whitby Hydro							
8	Reporting period: 2004						Column	
	Days in reporting period: Total days in the calendar year:	366 366	days days				Brought From	
11	Total days in the calendar year.	300					TAXREC	
12			\$		\$		\$	
14	I) CORPORATE INCOME TAXES							
15 16	Regulatory Net Income REGINFO E53	1	2,659,442		930,513		3,589,955	
17			2,000,112		000,010		0,000,000	
	BOOK TO TAX ADJUSTMENTS  Additions:							
20	Depreciation & Amortization	2	3,125,509		357,941		3,483,450	
	Employee Benefit Plans - Accrued, Not Paid Tax reserves - beginning of year	3 4			0		0	
23	Reserves from financial statements - end of year	4	44.500		0		0	
	Regulatory Adjustments - increase in income Other Additions (See Tab entitled "TAXREC")	5	44,522		-44,522		0	
26 27	"Material" Items from "TAXREC" worksheet Other Additions (not "Material") "TAXREC"	6			0		0	
28	"Material Items from "TAXREC 2" worksheet	6			0		0	
29	Other Additions (not "Material") "TAXREC 2"	6			2,657,044		2,657,044	
30	Items on which true-up does not apply "TAXREC 3"				2,007,044		2,037,044	
32	Deductions: Input positive numbers	7	4.050.010		4 074 000		2 004 400	
34	Capital Cost Allowance and CEC Employee Benefit Plans - Paid Amounts	8	1,950,213		1,271,220 0		3,221,433 0	
35	Items Capitalized for Regulatory Purposes Regulatory Adjustments - deduction for tax purposes in Item 5	9	0 44,522		-44,522		0	
37	Interest Expense Deemed/ Incurred	11	1,125,567		1,443,137		2,568,704	
38	Tax reserves - end of year Reserves from financial statements - beginning of year	4			0		0	$\vdash$
40	Contributions to deferred income plans	3			0		0	
	Contributions to pension plans Interest capitalized for accounting but deducted for tax	3 11			0		0	
43	Other Deductions (See Tab entitled "TAXREC")						<del>_</del>	
44 45	"Material" Items from "TAXREC" worksheet Other Deductions (not "Material") "TAXREC"	12 12			0		0	
46	Material Items from "TAXREC 2" worksheet	12			0		0	
47	Other Deductions (not "Material") "TAXREC 2"  Items on which true-up does not apply "TAXREC 3"	12			2,641,428		2,641,428	
49								
50 51	TAXABLE INCOME/ (LOSS)		2,709,171		(1,410,287)	Before loss C/F	1,298,884	
52	BLENDED INCOME TAX RATE							
53 54	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	. 13	38.62%		-2.5000%		36.12%	
55	REGULATORY INCOME TAX		1,046,282		-577,124	Actual	469,158	
56 57								
58	Miscellaneous Tax Credits	14			0	Actual	0	
59 60	Total Regulatory Income Tax		1,046,282		-577,124	Actual	469,158	
61	Total Regulatory Income Tax		1,010,202		077,121	7101001	100,100	
62	II) CAPITAL TAXES							
64								
	Ontario Base	15	55,091,003		7,206,859		62,297,862	
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	5,000,000		0		5,000,000	
68 69	Taxable Capital		50,091,003		7,206,859		57,297,862	
70 71	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
72	Ontario Capital Tax		150,273		21,621		171,894	
73	Federal Large Corporations Tax							
75	Base	18	55,091,003		7,375,038		62,466,041	
76 77	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	19	10,000,000 45,091,003		40,000,000 47,375,038		50,000,000 12,466,041	
78								
79 80	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		-0.0250%		0.2000%	
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)	24	101,455 30,343		-76,523 -15,794		24,932	
83	Less: Federal Surtax 1.12% x Taxable Income	21					14,549	
	Net LCT		71,112		-60,728		10,384	
86	III) INCLUSION IN RATES							
87 88	Income Tax Rate used for gross- up (exclude surtax)		37.50%					
89						A		
91	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22 23	1,674,051 113,779			Actual 2004 Actual 2004	469,158 10,384	
92	Ontario Capital Tax (no gross-up since it is deductible)	24	150,273			Actual 2004	171,894	
93 94								
95	Total PILs for Rate Adjustment MUST AGREE WITH 2002	25	1,938,104			Actual 2004	651,436	
96 97	RAM DECISION							
98	IV) FUTURE TRUE-UPS							
	IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance				DR/(CR)			
101	In Additions:	_						
103	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year	3 4			0			-
104	Reserves from financial statements-end of year	4			0			
106	Regulatory Adjustments Other additions "Material" Items TAXREC	5 6			-44,522 0			
107	Other additions "Material" Items TAXREC 2	6			0			
109	In Deductions - positive numbers Employee Benefit Plans - Paid Amounts	8			0			
110	Items Capitalized for Regulatory Purposes Regulatory Adjustments	9			0 -44,522			
112	Interest Adjustment for tax purposes (See Below - cell I206)	11			71,655			
113	Tax reserves claimed in current year Reserves from F/S beginning of year	4			0			-
115	Contributions to deferred income plans	3			0			
117	Contributions to pension plans Other deductions "Material" Items TAXREC	3 12			0			
118	Other deductions "Material" Item TAXREC 2	12			0			
119 120	Total TRUE-UPS before tax effect	26		=	-71,655			
					,000			

П	A	В	С	D	Е	F	G	н
1	PILs TAXES - EB-2008-381	ITEM	Initial		M of F	M of F	Tax	
3	PILS DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)		Estimate		Filing Variance	Filing Variance	Returns	
4 5	("Wires-only" business - see Tab TAXREC)				K-C	Explanation	Version 2009.1	
6	Utility Name: Whitby Hydro							
8	Reporting period: 2004						Column	
10	Days in reporting period: Total days in the calendar year:	366 366	days days				Brought From	
11			\$		\$		TAXREC \$	
13 121								
122	Income Tax Rate (excluding surtax) from 2004 Utility's tax return			x	36.12%			
123	Income Tax Effect on True-up adjustments			=	-25,882			
125	Less: Miscellaneous Tax Credits	14			0			
127					-25,882			
129								
131	Income Tax Rate used for gross-up (exclude surtax)				35.00%			
132	TRUE-UP VARIANCE ADJUSTMENT				(39,818)			
40.	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)			=	2,709,171			
137	REVISED CORPORATE INCOME TAX RATE			x	36.12%			
139				=	978,553			
141								
143				_	0			
144	Total Revised Regulatory Income Tax			=	978,553			
146	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)			_	1,046,282			
147								
149	Regulatory Income Tax Variance			=	(67,729)			_
150 151	Ontario Capital Tax Base			=	55,091,003			
152 153				-	5,000,000 50,091,003			
154					0.3000%			
156				X				
	Revised Ontario Capital Tax Less: Ontario Capital Tax reported in the initial estimate column (Cell			=	150,273			
	C70) Regulatory Ontario Capital Tax Variance			=	150,273			
160	Federal LCT							
162	Base				55,091,003			
	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT			=	50,000,000 5,091,003			
166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2000%			
167	Gross Amount				10,182			
169	Less: Federal surtax Revised Net LCT			=	30,343 (20,161)			
171								
	Less: Federal LCT reported in the initial estimate column (Cell C82) Regulatory Federal LCT Variance			=	71,112 (91,273)			
174	Actual Income Tax Rate used for gross-up (exclude surtax)				35.00%			
176	Income Tax (grossed-up)			+	(104,199)			
178	LCT (grossed-up)			+	(140,420)			
180	Ontario Capital Tax			+	0			
182	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	(244,619)			
183 184	TRUE-UP VARIANCE (from cell I132)			+	(39,818)			
185	Total Deferral Account Entry (Positive Entry = Debit)			=	(284,437)			
186	(Deferral Account Variance + True-up Variance)							
188								$\blacksquare$
190	V) INTEREST PORTION OF TRUE-UP							
192	Variance Caused By Phase-in of Deemed Debt							
193 194					1,997,049 1,125,567			
195					871,482			
197	according to the Board's decision				2,102			
199	Other Interest Variances (i.e. Borrowing Levels							
	Interest deducted on MoF filing (Cell K36+K41)				2,068,704			
202	Actual Interest Paid				1,997,049			
204	Variance caused by excess debt				71,655			
205	Interest Adjustment for Tax Purposes (carry forward to Cell I112)				71,655			
	Total Interest Variance				799,827			
209								$\dashv$
211								Ш

	А	В	С	D	Е	F
1	PILs TAXES - EB-2008-381	LINE	M of F	Non-wires	Wires-only	-
	Tax and Accounting Reserves	LIINL	Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax	Liiiiiiiations	Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return		Retuin	
5	(IOI WITES-OTHY DUSTITIESS - SEE S. 72 OLD ACT)		Netum		Version 2009.1	
6	0				Version 2003.1	
_	Utility Name: Whitby Hydro					
	Reporting period: 2004					
9	Reporting period. 2004					
	TAX RESERVES					
11	TAX REGERVES					
	Beginning of Year:					
13	Dog.iiiiiig Or Tour.				0	
	Reserve for doubtful accounts ss. 20(1)(l)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
23	( and )			-	-	
	End of Year:					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(I)				0	
	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	
	Environmental				0	
_	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Please describe				0	
	Other - Please describe				0	
49	Tatal (and for salt of TAVEES				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51	Find of Vocas				1	
	End of Year:					
53					0	
54	Far iron montal				0	
	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Please describe				0	
	Other - Please describe				0	
61	In a set the section of the land				0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	ļ
64						

	A	В	С	D	Е	F
1						
	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	
	RATEPAYERS ONLY		Return			
7	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
	Utility Name: Whitby Hydro					
0	Reporting period: 2004					
10	Number of days in taxation year:		366			
11	Materiality Level:		0			
12	muonanty 2010.					
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17		+			0	
	Gain on sale of eligible capital property	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers)	+			0	
	Taxable capital gains	+			0	
22	Scientific research expenditures deducted	+			0	
23 24	per financial statements	+			0	
	Capitalized interest	+			0	
	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	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
32	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
34	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39	Other Additions (places symbols in detail the net us of the items)	+			0	
40 41	Other Additions: (please explain in detail the nature of the item)	+			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 56			0	0	0	
56 57			0	0	0	
58			0	0	0	
50 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 74			0	0	0	
75			0	0	0	

	A	В	С	D	Е	F
1			-			
	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						
	Utility Name: Whitby Hydro					
	Reporting period: 2004					
10	Number of days in taxation year:		366			
	Materiality Level:		0			
12	•					
13						
76			0	0	0	
77	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
80						
	Deduct:					
	Gain on disposal of assets per f/s	-			0	
	Dividends not taxable under section 83	-			0	
	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	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
92		-				
93		-			0	
94		-			0	
95	Other deductions: (Please explain in detail the nature of the item)	-			0	
96	Non-taxable load transfers	-	0		0	
97		-			0	
98		-			0	
99	Total Deductions	=	0	0	0	
100						
	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	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		0	0	0	
	Total Deductions		0	0	0	
122						

PILS TAXES - EB-2008-381 3		Δ	В	C	D	E	F
TAX RETURN RECONCILITION (TAXREC 3)	1	A	В	С	U	E	Г
Stareholder-only lems should be shown on TAXREC 3   LINE   Mor F   Non-wires   Wires-only		DII c TAYES - ER-2009-381					
TEMS ON WHICH TRUEL PD DES NOT APPLY   Corporate   Emirations   Tax							
Corporate   Eliminations   Tax			LINE	M of F	Non-wires	Wires-only	
Non-develop	4		LIIVL	-			
				Corporate	Eliminations	ıax	
Book	6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
1			)	Return			
10	8	Utility Name: Whitby Hydro				Version 2009.1	
11   Reporting period: 2004	9						
12   Number of days in taxation year:	10						
13	11	Reporting period: 2004					
16	12	Number of days in taxation year:		366			
15    Section C; Reconciliation of accounting income to taxable income	13						
15    Section C; Reconciliation of accounting income to taxable income	14						
17   Add:							
17   Add:	16	Section C: Reconciliation of accounting income to taxable income					
18   Recapture of capital cost allowance							
18   Recapture of capital costs allowance							
20   CA adjustments		Recapture of capital cost allowance	+			0	
2   CEC adjustments			+				
22   Sain on sale of non-utility eligible capital property			T .				
22   A loss from joint ventures or partnerships							
24   Loss from joint ventures or partnerships			-				
25   Deemed dividend income			-	4 707			
25   Loss in equity of subsidiaries and affiliates			T -	4,707			
27   Loss on disposal of utility assets			+				
28   Depreciation in inventory e-pend of year				4.074			
29   Depreciation in inventory-end of year			+	4,374			
30   Depreciation and amortization adjustments			+				
31   Dividends credited to investment account   +			+				
32 Non-deductible meals			+				
33   Non-deductible automobile costs			+				
34 Non-deductible automobile costs   +			+			0	
2,476,000   2,476,000   3	33	Non-deductible club dues	+			0	
18   Interest and penalties on unpaid taxes	34	Non-deductible automobile costs	+			0	
37 Management bonuses unpaid after 180 days of year end	35	Donations - amount per books		2,476,000		2,476,000	
37 Management bonuses unpaid after 180 days of year end						0	
171,963   171,963   171,963   3   3   3   3   3   4   4   5   5   5   5   5   5   5   5						0	
198				171.963		171.963	
Changes in Regulatory Asset balances			+	,			
Imputed interest expense on Regulatory Assets		Changes in Regulatory Asset halances	+				
42			+				
43   Other Additions: (please explain in detail the nature of the item)		imputed interest expense on regulatory resolution					
44		Other Additions: (please explain in detail the nature of the item)	-				
45		Other Additions. (please explain in detail the flatdre of the item)	-				
1			T .				
Total Additions on which true-up does not apply						U	
48		Total Additions on which true up does not apply		2 657 044	0	2 657 044	
49   Deduct:		rotal Additions on which true-up does not apply	=	2,007,044	0	2,007,044	
SO		Doduct					
51       CCA adjustments       -       0         52       CEC adjustments       -       0         3       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       -       2,476,000       2,476,000         58       Income from joint ventures or partnerships       -       0       0         59       -       2,476,000       2,476,000       2,476,000         59       -       2,476,000       2,476,000       2,476,000         59       -       2,476,000       2,476,000       2,476,000         59       -       2,476,000       2,476,000       2,476,000         59       -       1       0       0         60       Ontario capital tax adjustments to current or prior year       -       165,428       165,428         61       -       -       0       0         62       Changes in Regulatory Asset ba		Deduct:	1				
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         -         2,476,000           57         Donations - amount deductible for tax purposes         -         2,476,000         2,476,000           58         Income from joint ventures or partnerships         -         0         0           59         -         -         0         0           60         Ontario capital tax adjustments to current or prior year         -         165,428         165,428           61         -         -         0         0           62         Changes in Regulatory Asset balances         -         0         0           63         -         -         0         0           64         Assessment Notice         -         0         0           65         -         -         0         0           66         -         -         0		OOA a Parternate	1				
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           61         Dupted interest income on Regulatory Assets         -         0           57         Donations - amount deductible for tax purposes         -         2,476,000         2,476,000           58         Income from joint ventures or partnerships         -         0         0           59         -         165,428         165,428         165,428           61         -         0         0         0           62         Changes in Regulatory Asset balances         -         0         0           63         -         0         0         0           64         Assessment Notice         -         0         0           65         -         0         0         0           66         -         0         0         0           67         -         0         0         0           68         Other deductions: (Please explain in detail the nature of the item)         -							
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         -         2,476,000         2,476,000           58 Income from joint ventures or partnerships         -         2,476,000         2,476,000           58 Income from joint ventures or partnerships         -         0         0           60 Ontario capital tax adjustments to current or prior year         -         165,428         165,428           61         -         -         0           62 Changes in Regulatory Asset balances         -         0           63         -         -         0           64 Assessment Notice         -         0         0           65         -         0         0           66         -         0         0           67         -         0         0           68 Other deductions: (Please explain in detail the nature of the item)         -         0         0           70         -         0         0         0         0           71         -         0         0         0           72		,	-				
55         Financing fee amorization - considered to be interest expense for PILs         -         0           56         Imputed interest income on Regulatory Assets         -         2,476,000         2,476,000           57         Donations - amount deductible for tax purposes         -         2,476,000         2,476,000           58         Income from joint ventures or partnerships         -         0         0           60         Ontario capital tax adjustments to current or prior year         -         165,428         165,428           61         -         -         0         0           62         Changes in Regulatory Asset balances         -         -         0         0           63         -         -         0							
56 Imputed interest income on Regulatory Assets         -         0           57 Donations - amount deductible for tax purposes         -         2,476,000         2,476,000           58 Income from joint ventures or partnerships         -         0         0           59							
57 Donations - amount deductible for tax purposes         -         2,476,000         2,476,000           58 Income from joint ventures or partnerships         -         -         0           59         -         -         0           60 Ontario capital tax adjustments to current or prior year         -         165,428         165,428           61         -         -         0           62 Changes in Regulatory Asset balances         -         0         0           63         -         -         0         0           64 Assessment Notice         -         0         0         0           65         -         -         0         0           66         -         -         0         0           67         -         0         0           68         Other deductions: (Please explain in detail the nature of the item)         -         0         0           70         -         -         0         0           71         -         0         0           72         -         0         0           73         Total Deductions on which true-up does not apply         =         2,641,428         0         2,641,428 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
58 Income from joint ventures or partnerships         -         0         0           59         -         165,428         165,428           60 Ontario capital tax adjustments to current or prior year         -         165,428         165,428           61         -         0         0           62 Changes in Regulatory Asset balances         -         0         0           63         -         0         0           64 Assessment Notice         -         0         0           65         -         0         0           66         -         0         0           67         -         0         0           68 Other deductions: (Please explain in detail the nature of the item)         -         0         0           69         -         0         0         0         0           70         -         0         0         0         0           71         -         0         0         0         0           72         -         0         0         0         0           73         Total Deductions on which true-up does not apply         =         2,641,428         0         2,641,428							
59         -         165,428         165,428           60         Ontario capital tax adjustments to current or prior year         -         165,428         165,428           61         -         0         0           62         Changes in Regulatory Asset balances         -         0           63         -         0         0           64         Assessment Notice         -         0           65         -         0         0           66         -         0         0           67         -         0         0           68         Other deductions: (Please explain in detail the nature of the item)         -         0         0           69         -         0         0         0         0           70         -         0         0         0         0           71         -         0         0         0         0           72         -         0         0         0         0         0           74         -         0         0         2,641,428         0         2,641,428         0         2,641,428			-	2,476,000			
60       Ontario capital tax adjustments to current or prior year       -       165,428       165,428         61       -       0       0         62       Changes in Regulatory Asset balances       -       0         63       -       0       0         64       Assessment Notice       -       0       0         65       -       0       0       0         66       -       0       0       0       0       0         67       -       0 <td></td> <td>Income from joint ventures or partnerships</td> <td></td> <td></td> <td></td> <td></td> <td></td>		Income from joint ventures or partnerships					
61			- ]				
62 Changes in Regulatory Asset balances       -       0         63       -       0         64 Assessment Notice       -       0         65       -       0         66       -       0         67       -       0         68 Other deductions: (Please explain in detail the nature of the item)       -       0         69       -       0         70       -       0         71       -       0         72       -       0         73       Total Deductions on which true-up does not apply       =       2,641,428       0       2,641,428	60	Ontario capital tax adjustments to current or prior year	-	165,428		165,428	
63       -       -       0         64       Assessment Notice       -       0         65       -       0       0         66       -       0       0         67       -       0       0         68       Other deductions: (Please explain in detail the nature of the item)       -       0       0         69       -       0       0       0         70       -       0       0       0         71       -       0       0       0         72       -       0       0       0         73       Total Deductions on which true-up does not apply       =       2,641,428       0       2,641,428			-				
64 Assessment Notice       -       0         65       -       0         66       -       0         67       -       0         68 Other deductions: (Please explain in detail the nature of the item)       -       0         69       -       0         70       -       0         71       -       0         72       -       0         73       Total Deductions on which true-up does not apply       =       2,641,428       0       2,641,428	62	Changes in Regulatory Asset balances	<u></u> -□			0	
64 Assessment Notice       -       0         65       -       0         66       -       0         67       -       0         68 Other deductions: (Please explain in detail the nature of the item)       -       0         69       -       0         70       -       0         71       -       0         72       -       0         73       Total Deductions on which true-up does not apply       =       2,641,428       0       2,641,428	63	-	-			0	
65       -       0         66       -       0         67       -       0         68       Other deductions: (Please explain in detail the nature of the item)       -       0         69       -       0         70       -       0         71       -       0         72       -       0         73       Total Deductions on which true-up does not apply       =       2,641,428         74       -       0		Assessment Notice	-			0	
66       -       0         67       -       0         68       Other deductions: (Please explain in detail the nature of the item)       -       0         69       -       0         70       -       0         71       -       0         72       -       0         73       Total Deductions on which true-up does not apply       =       2,641,428       0       2,641,428         74       -       -       -       -       -       -       -			- 1				
67			-				
68 Other deductions: (Please explain in detail the nature of the item)       -       0         69       -       0         70       -       0         71       -       0         72       -       0         73       Total Deductions on which true-up does not apply       =       2,641,428       0       2,641,428         74       -       -       -       -       -       -			1 - 1				
69       -       0         70       -       0         71       -       0         72       -       0         73       Total Deductions on which true-up does not apply       =       2,641,428       0       2,641,428         74       -       -       0       -       -       0       -		Other deductions: (Please explain in detail the nature of the item)					
70       -       0         71       -       0         72       -       0         73       Total Deductions on which true-up does not apply       =       2,641,428       0       2,641,428         74       -       0       0       0       0		2 2.2.2.3000 (1. 10000 orgran) in actual the flattate of the floring					
71			_				
72 - 0 0 73 Total Deductions on which true-up does not apply = 2,641,428 0 2,641,428 74		<del></del>					
73 Total Deductions on which true-up does not apply = 2,641,428 0 2,641,428 74 = 2,641,428 0 2,641,428							
74		Total Dadustiana an urbiah terra um da sa urat anubi	+	0.044.400			
		iotal Deductions on which true-up does not apply	=	2,641,428	0	2,641,428	
75							
	75						<u> </u>

S TAXES - EB-2008-381 porate Tax Rates portions, potentially propertial part of the propert	_			^		-	-
morations, Deductions, or Thresholds inly Name: Whithy Hydro porting period: 2004  Table 1  Table 1  Table 1  Table 2  Table 2  Table 3  Table 3  Table 4  Table 4  Table 4  Table 5  Table 5  Table 6  Table 7  Table 6  Table 7  Table 7  Table 7  Table 7  Table 7  Table 8  Table 8  Table 9  T	1	A PII s TAXES - ER-2008-381	В	С	D	E	F
Implions, Deductions, or Thresholds   Ity Name: Whithy Hydro   Dorting period: 2004	_	Corporate Tax Rates				V	ersion 2009.
Table 1  Table 2  Table 1  Table 2  Table 1  Table 1  Table 1  Table 2  Table 1  Table 1  Table 2  Table 1  Table 2  Table 2  Table 1  Table 2  Table 2  Table 2  Table 3  Table 3  Table 2  Table 3  Table 3  Table 3  Table 3  Table 1  Table 2  Table 3  Table 3  Table 3  Table 4  Table 1  Table 2  Table 3  Table 3  Table 4  Table 1  Table 2  Table 3  Table 3  Table 3  Table 4  Table 5  Table 5  Table 5  Table 6  Table 4  Table 4  Table 4  Table 5  Table 6  Table 4  Table 4  Table 4  Table 4  Table 4  Table 5  Table 5  Table 5  Table 6  Table 4  Tab	3		Threshold	s		-	
Table 1  tes Used in 2002 RAM PILs Applications for 2002  ome Range    0	4	Utility Name: Whitby Hydro					
	5	Reporting period: 2004					
	<u>3</u> 7						Table 1
Magnetian   Magn		Rates Used in 2002 RAM PII	Ls Applicati	ons for 2002			Table 1
Table 2  Table 3  Table 3  Table 3  Table 4  Trate	9	Income Range				200,001	
Ome Tax Rate		RAM 2002					>700000
Decided Income Tax Rates   Stand   S	1	Incomo Toy Bato	Year	200,000		700,000	
		Proxy Tax Year	2002				
A contain blended   6.00%   6.00%   12.50%	4	Federal (Includes surtax)		13.12%		26.12%	26.12%
Dital Tax Rate	5	and Ontario blended		6.00%		6.00%	12.50%
Trate	3	Blended rate		19.12%		34.12%	38.62%
Trate	7	One it all Tarre Date		0.2000/			
1.12%		LCT rate					
Table 2		Surtax					
South   Sout		Ontario Capital Tax	MAX				
Table   Tabl	1	Exemption **	\$5MM	5,000,000			
### Stomm		Federal Large	MAX	40.000.000			
Table 2  Table 2  Table 3  Table 3  Table 3  Table 3  Table 3  Table 3  Table 4  Table 4  Table 5  Table 6  Table 6  Table 6  Table 7  Table 8  Table 8  Table 9  Table 9  Table 9  Table 1  Table 9  Table 1  Table 9  Table 1  Tab	2	Corporations Tax		10,000,000			
Table 2  Deceted Income Tax Rates for 2004 and Capital Tax Exemptions for 2004  Ome Range Deceted Rates Deceted Ra			nust agre	e with the l	Board-appi	oved 2002	RAM
Table :    Decided Income Tax Rates for 2004 and Capital Tax Exemptions for 2004		PILs filing	naot agro	o 111111 1110 1	Joana app.	0100 200	- 10 00
Deceted Income Tax Rates for 2004 and Capital Tax Exemptions for 2004	3	<u></u>					
Deceted Income Tax Rates for 2004 and Capital Tax Exemptions for 2004	_						
Ome Range	5	Evnocted Income Tay Pates	for 2004 a	nd Canital Ta	v Evemption	for 2004	Table 2
Trace   2004   1.12%	7	Income Range	101 2004 al				
Dome Tax Rate   Corner tyear   Color		Expected Rates		_	•		>1,128,000
	9	•	Year	250,000	400,000	1,128,000	, ,
Detail   Clincludes surtax    2004   13.12%   22.12%		Income Tax Rate					
Section   Sect		Current year		10.100/	00.400/	00.400/	00.400/
Semble   S		Federal (Includes surtax) Ontario					
Dital Tax Rate   2004   0.300%	4	Blended rate					
Trate	5	2.0		10.0270	2110270	01.0170	5011270
Table 3   Tabl	6	Capital Tax Rate	2004	0.300%			
tario Capital Tax		LCT rate					
### 2004 \$5MM \$5,000,000 ### 2004 \$5MM \$50,000,000 ### 2004 ### 2004 ### 2004 ### 2004 ### 2004 ### 2004 ### 250,000 ### 250,0	8	Surtax		1.12%			
### Allocation of exemptions must comply with the Board's instructions garding regulated activities.  #### Table 3  ### 100	,			5,000,000			
### \$50MM \$50,000,000 ####  \$50MM \$50,000,000 #############################		Federal Large	,				
Allocation of exemptions must comply with the Board's instructions garding regulated activities.  Table 3  ut Information from Utility's Actual 2004 Tax Returns  ome Range  0 250,001 400,001 to to to to 1,128,000  ome Tax Rate  rent year 2004  deral (Includes surtax) 13.12% 22.12% 22.29% 22.12%  tario 5.50% 5.50% 13.77% 14.00%  dended rate 18.62% 27.62% 36.06% 36.12%  opital Tax Rate  T rate 0.200%  rtax 1.12%  tax 1.12%  tax 1.12%  tax 1.12%  tax 1.12%  tax 2.12%  proration *  semption *  feral Large rporations Tax emption *  forclude copies of the actual tax return allocation calculations in your		Corporations Tax		50,000,000			
Table 3		Exemption *** 2004					
Table 3  ut Information from Utility's Actual 2004 Tax Returns  ome Range    0		•		t comply w	ith the Boa	ırd's instri	uctions
Substitute   Sub		regarding regulated act	tivities.				
Come Range							Table 3
to to 400,000 1,128,000 250,000 400,000 1,128,000 come Tax Rate creent year 2004 come Tax Rate complete (Includes surtax) 13.12% 22.12% 22.29% 22.12% complete (Includes surtax) 13.12% 22.12% 22.29% 22.12% complete (Includes surtax) 18.62% 27.62% 36.06% 36.12% complete (Includes surtax) 18.62% 27.62% 36.06% and 18.62% complete (Includes surtax) 18.62% 27.62% and 18.62% complete (Includes surtax		•	y's Actual 2				
Year 250,000 400,000 1,128,000   2004   2004   2004   22.12%   22.29%   22.12%   22.12%   22.29%   22.12%   22.	5	Income Range		_	*		. 4 420 000
Dome Tax Rate   Content year   Con	,		Year				>1,128,000
13.12%   22.12%   22.29%   22.12%   22.12%   22.29%   22.12%   22.12%   22.29%   2		Income Tax Rate	icai	200,000	400,000	1,120,000	
14.00%   15.50%   15.50%   13.77%   14.00%   14.00%   18.62%   27.62%   36.06%   36.12%   18.62%   27.62%   2	)	Current year	2004				
18.62%   27.62%   36.06%   36.12%	)	Federal (Includes surtax)					22.12%
pital Tax Rate  Trate  0.200%  ttax  1.12%  tario Capital Tax emption *  deral Large rporations Tax emption *  semption *  clude copies of the actual tax return allocation calculations in your	1	Ontario					14.00%
Trate 0.200%  Itax 1.12%  Itario Capital Tax	2	Blended rate		18.62%	27.62%	36.06%	36.12%
Trate 0.200%  Itax 1.12%  Itario Capital Tax	3	Canital Tay Pata		0.300%			
tax 1.12% tario Capital Tax emption * \$5MM 5,000,000  deral Large rporations Tax emption *  close to the actual tax return allocation calculations in your		LCT rate					
tario Capital Tax emption *  deral Large rporations Tax emption *  MAX \$5MM  5,000,000  MAX \$50,000,000  \$50,000,000  comption *  nclude copies of the actual tax return allocation calculations in your	_	Surtax					
emption * \$5MM 5,000,000  deral Large reporations Tax emption * \$50MM 50,000,000  module copies of the actual tax return allocation calculations in your	_	Ontario Capital Tax	MAX				
rporations Tax semption *    Solution   Solu	7	Exemption *		5,000,000			
somm   50,000,000		Federal Large	MAX				
nclude copies of the actual tax return allocation calculations in your	Q	Corporations Tax		50,000,000			
· · · · · · · · · · · · · · · · · · ·				roturn -II-	ootion and	ulotions '	n verr
pmission: Ontario C123 page 11; tederal 12 Schedule 36		-					ii your
		submission: Ontario (:	123 nage	11: tederal	I 12 Sched	IIA 36	
		oubililooioni. Omano o	. Lo pago	ii, iodoidi	1 12 Oction	110 00	

	A	В	С	D	E	F	G	Н	I	J	K	L	M	Ν	0
1	PILs TAXES - EB-2008-381														
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: Whitby Hydro														Version 2009.1
4	Reporting period: 2004				Sign Convention	on: +	for increase;	for	decrease						0
5															
6															
7															
8	Year start:		10/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
9	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Total
10															J
11	Opening balance:	=	0_		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)														0
	True-up Variance	+/-													
15	Adjustment (3)												-39,818		-39,818
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)														0
	Deferral Account Variance	+/-													
17	Adjustment (5)												-244,619		-244,619
	Adjustments to reported	+/-	_												,
18	prior years' variances (6)														0
19	Carrying charges (7)	+/-	_				_						-		0
	PILs billed to (collected	-													
20	from) customers (8)		0												0
21	1														
22	Ending balance: # 1562		0		0		0		0		0		-284,437		-284,437
23	1 - '														

#### 26 **Uncollected PILs**

24 25

31

36

37

38

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63 64 65

67 68

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72 73 74

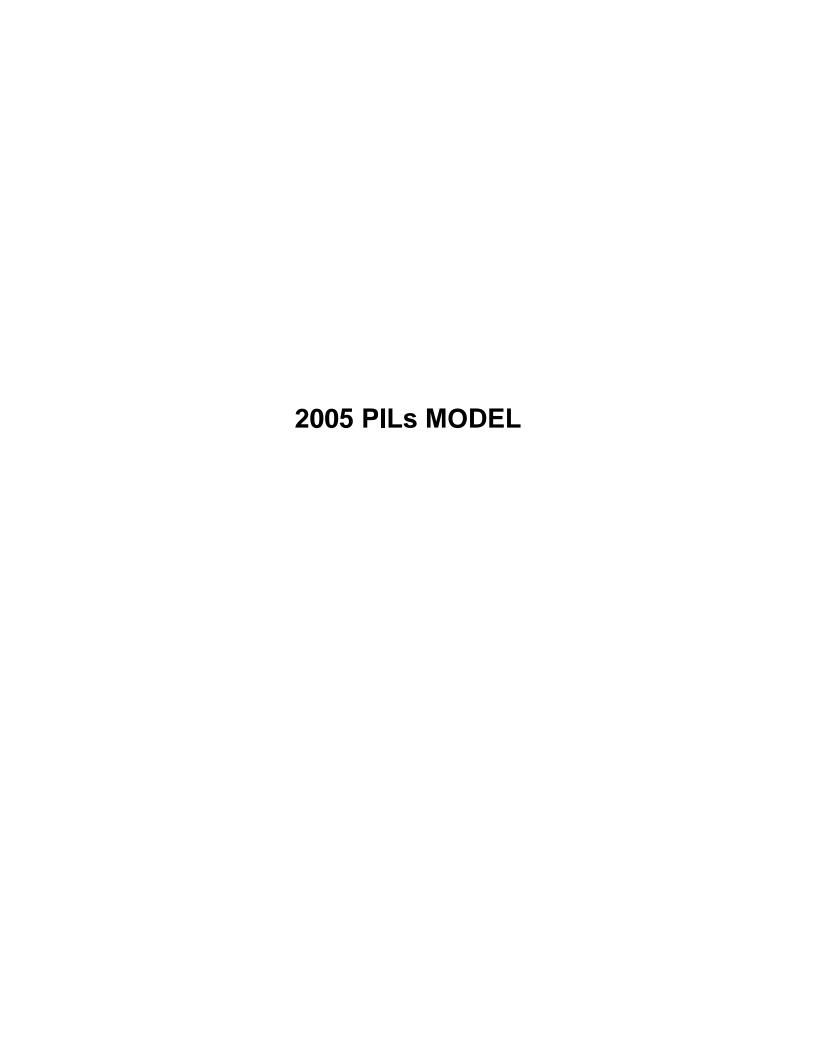
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28 NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers. 29 For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

#### Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:

- 33 (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. 34 Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. 35 If the Board gave more than one decision in the year, calculate a weighted average proxy.
  - (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
  - (iii) Column G In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
  - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
  - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
  - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- 40 41 42 (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be 43 44 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 47 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 48 (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be 49 50 trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- 51 52 53 (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
  - (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- 54 55 56 57 (7) Carrying charges are calculated on a simple interest basis.
- 58 (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate 59 components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 60 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. 61 62 The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
  - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
    - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
  - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4,
  - for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
  - (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.



	A	В	С	D	E
1	PILs TAXES - EB-2008-0381				Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Whitby Hydro			Colour Code	
	Reporting period: 2005			Input Cell	
<u>5</u>	Days in reporting period:	365	dove	Formula in Cell	
7	Total days in the calendar year:	365	days days		
8	Total days in the calcidar year.	303	uays		
	BACKGROUND				
	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		
	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N		
17	Is the utility a non-profit corporation?		Y/N		
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)		1/11		
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
	shared among the corporate group?	LCT	Y/N	_	
_	Please identify the % used to allocate the OCT and LCT exemptions in	OCT	T/IN	100%	
	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		100%	
ZS	•				
24	Accounting Year End		Date	12-31-2005	
	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
29 30	USE BOARD-APPROVED AMOUNTS				
	Rate Base (wires-only)			55,091,003	
JZ	Common Equity Ratio (CER)			50.00%	
J4					
50	1-CER			50.00%	
37	Target Return On Equity			9.88%	
39	Debt rate			7.25%	
41	Market Adjusted Revenue Requirement			4,718,544	
43	1999 return from RUD Sheet #7			791,529	791,529
45	Total Incremental revenue			3,927,015	
	Input: Board-approved dollar amounts phased-in			0,027,010	
47	Amount allowed in 2001			1,322,493	1,322,493
48	Amount allowed in 2002			1,309,005	1,309,005
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210				0
50	unless authorized by the Minister and the Board)		400.000/	4000005	0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM		100.00%	1309005	1,309,006
52 53	Other Board-approved changes to MARR or incremental revenue				0
54	Total Regulatory Income				4,732,033
55	-				
	Equity			27,545,502	
57	Deturn of forget DOE			0.704.400	
58 59	Return at target ROE			2,721,496	
	Debt			27,545,502	
61				, ,	
	Deemed interest amount in 100% of MARR			1,997,049	
63	Dhaga in of interest Vegr 4 (2004)			004.700	
64 65	Phase-in of interest - Year 1 (2001) ((D43+D47)/D41)*D61			894,726	
	Phase-in of interest - Year 2 (2002)			1,448,742	
67	((D43+D47+D48)/D41)*D61				
	Phase-in of interest - Year 3 (2003) and forward			1,448,742	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)			4.007.040	
70 71	Phase-in of interest - 2005			1,997,049	
72					
<u></u>			1	I.	1

	A	В	С	D	E	F	G	н
1	PILs TAXES - EB-2008-0381	ITEM	Initial		M of F	M of F	Tax	
3	PILS DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)		Estimate		Filing Variance	Filing Variance	Returns	
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0						Version 2009.1	
7	Utility Name: Whitby Hydro Reporting period: 2005							
8							Column	
	Days in reporting period: Total days in the calendar year:		days days				Brought From	
11	Total days in the salendar year.	000					TAXREC	
12			\$		\$		\$	
13	I) CORPORATE INCOME TAXES		-			· · · · · · · · · · · · · · · · · · ·		
15								
16	Regulatory Net Income REGINFO E53	1	4,732,033		1,388,879		6,120,912	
18	BOOK TO TAX ADJUSTMENTS							
19 20	Additions: Depreciation & Amortization	2	3,125,509		533,276		3,658,785	
21	Employee Benefit Plans - Accrued, Not Paid	3	3,123,303		0		0,000,700	
	Tax reserves - beginning of year	4			0		0	
	Reserves from financial statements - end of year Regulatory Adjustments - increase in income	5		_	0		0	
25	Other Additions (See Tab entitled "TAXREC")							
26 27	"Material" Items from "TAXREC" worksheet Other Additions (not "Material") "TAXREC"	6			237,406		237,406	
28	Other Additions (not "Material") "TAXREC" "Material Items from "TAXREC 2" worksheet	6			0		0	
29	Other Additions (not "Material") "TAXREC 2"	6			3,181,970		3,181,970	
30	Items on which true-up does not apply "TAXREC 3"				3,101,970		3,161,970	
32	Deductions: Input positive numbers							
	Capital Cost Allowance and CEC Employee Benefit Plans - Paid Amounts	7	1,950,213	$\vdash$	1,385,199		3,335,412	$\vdash \vdash$
35	Items Capitalized for Regulatory Purposes	9	0		0		0	
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10	4 007 6 10		0		0	
	Interest Expense Deemed/ Incurred Tax reserves - end of year	11 4	1,997,049	$\vdash$	72,123 0		2,069,172	$\vdash \vdash$
39	Reserves from financial statements - beginning of year	4			0		0	
40	Contributions to deferred income plans Contributions to pension plans	3		$\vdash$	0		0	
42	Interest capitalized for accounting but deducted for tax	11			0		0	
43 44	Other Deductions (See Tab entitled "TAXREC")  "Material" Items from "TAXREC" worksheet	12		H	0		0	
45	Other Deductions (not "Material") "TAXREC"	12	438,000		-438,000			
46	Material Items from "TAXREC 2" worksheet	12			0		0	
47 48	Other Deductions (not "Material") "TAXREC 2"  Items on which true-up does not apply "TAXREC 3"	12			0 3,414,778		3,414,778	$\vdash$
49								
50	TAXABLE INCOME/ (LOSS)		3,472,280	Щ	907,431	Before loss C/F	4,379,711	
51 52	BLENDED INCOME TAX RATE							
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	36.12%		0.0000%		36.12%	
54 55	REGULATORY INCOME TAX		1,254,188		327,728	Actual	1,581,916	
56	REGULATORY INCOME TAX		1,234,100		321,120	Actual	1,501,510	
57 58	Miscellaneous Tax Credits	14			0	Actual	0	
59	Miscellatieous Tax Cledits	14			0	Actual	0	
60	Total Regulatory Income Tax		1,254,188		327,728	Actual	1,581,916	
61								
63	II) CAPITAL TAXES							
64	Ontario							
	Base	15	55,091,003		9,752,050		64,843,053	
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	7,500,000		0 750 050		7,500,000	
69	Taxable Capital		47,591,003		9,752,050		57,343,053	
70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
71	Ontario Capital Tax		142,773		29,256		172,029	
73								
74	Federal Large Corporations Tax Base	18	55,091,003		-55,091,003			
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	50,000,000		-7,000,000		43,000,000	
	Taxable Capital		5,091,003		-62,091,003		0	
	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.1750%		0.0000%		0.1750%	
80								
	Gross Amount of LCT before surtax offset (Taxable Capital x Rate) Less: Federal Surtax 1.12% x Taxable Income	21	8,909 38,890	H	-8,909 -38,890		0	$\vdash$
83								
84 85	Net LCT	-	0		29,980		0	
86	III) INCLUSION IN RATES							
87	Income Tax Rate used for gross- up (exclude surtax)	-	36.12%	L-				$\vdash$
89								
90	Income Tax (proxy tax is grossed-up)	22	1,963,349			Actual 2005	1,581,916	
91	LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)	23 24	142,773	-		Actual 2005 Actual 2005	172,029	$\vdash$
93			,. 10				_,	
94 95	Total PILs for Rate Adjustment MUST AGREE WITH 2005	25	2,106,122			Actual 2005	1,753,945	
96	RAM DECISION		_,.00,122				.,. 30,0 10	
97				H				$\square$
98 99	IV) FUTURE TRUE-UPS			H				
100	IV a) Calculation of the True-up Variance				DR/(CR)			
101	In Additions: Employee Benefit Plans - Accrued, Not Paid	3		-	0			$\vdash$
103	Tax reserves deducted in prior year	4			0			
	Reserves from financial statements-end of year Regulatory Adjustments	4 5		H	0			H
106	Other additions "Material" Items TAXREC	6		H	237,406			H
107	Other additions "Material" Items TAXREC 2	6			0			
108	In Deductions - positive numbers Employee Benefit Plans - Paid Amounts	8		H	0			$\vdash$
110	Items Capitalized for Regulatory Purposes	9			0			
111	Regulatory Adjustments	10 11		$\vdash$	72.123			
113	Interest Adjustment for tax purposes (See Below - cell I206) Tax reserves claimed in current year	4			72,123 0			
114	Reserves from F/S beginning of year	4			0			
	Contributions to deferred income plans Contributions to pension plans	3			0			$\vdash$
117	Other deductions "Material" Items TAXREC	12			0			
118	Other deductions "Material" Item TAXREC 2	12	-	$\vdash$	0			$\vdash$
120	Total TRUE-UPS before tax effect	26		=	165,283			
121				Ų.	36.12%			Щ
	Income Tax Rate (excluding surtax) from 2005 Utility's tax return				30.12%			

	A	В	С	D	E	F	G	Н
2	PILS TAXES - EB-2008-0381 PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	Ш
4	TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)				Variance K-C	Variance Explanation		
5	0 Utility Name: Whitby Hydro						Version 2009.1	
7	Reporting period: 2005						Column	
	Days in reporting period:	365	days				Brought	
11	Total days in the calendar year:	365	days				From TAXREC	
12 13			\$		\$		\$	$\vdash$
123	Income Tax Effect on True-up adjustments				59,700			
125				_	39,700			
126 127	Less: Miscellaneous Tax Credits	14			0			
128 129	Total Income Tax on True-ups				59,700	<u> </u>		$\vdash$
130 131	Income Tax Rate used for gross-up (exclude surtax)				35.00%			
132	TRUE-UP VARIANCE ADJUSTMENT				91,846			
	IV b) Calculation of the Deferral Account Variance caused by changes in legislation							
	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			-	3,472,280			
137 138	REVISED CORPORATE INCOME TAX RATE			х	36.12%			口
139 140	REVISED REGULATORY INCOME TAX			=	1,254,188			$\square$
141 142	Less: Revised Miscellaneous Tax Credits			-	0			$\exists$
143	Total Revised Regulatory Income Tax			=	1,254,188			口
144				-	1,204,168			$\Box$
146	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)			-	1,254,188			
147 148	Regulatory Income Tax Variance			=	0			$\vdash$
149	Ontario Capital Tax				-			
151	Base			=	55,091,003			
	Less: Exemption from tab Tax Rates, Table 2, cell C39 Revised deemed taxable capital			=	7,500,000 47,591,003			
154 155	Rate - Tab Tax Rates cell C54			x	0.3000%			$\vdash$
156	Revised Ontario Capital Tax	-		=	142,773			
	Less: Ontario Capital Tax reported in the initial estimate column (Cell				142,773			
159	C70) Regulatory Ontario Capital Tax Variance			=	0			
160 161	Federal LCT							
	Base Less: Exemption from tab Tax Rates, Table 2, cell C40			-	55,091,003 50,000,000			
	Revised Federal LCT			=	5,091,003			
166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.1750%			
167 168	Gross Amount				8,909			
169 170	Less: Federal surtax Revised Net LCT			-	7,813 1,097			
171 172	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	0			
173	Regulatory Federal LCT Variance			=	1,097			
174 175	Actual Income Tax Rate used for gross-up (exclude surtax)				35.00%			
176 177	Income Tax (grossed-up)			+	0			
	LCT (grossed-up) Ontario Capital Tax			+	1,687 0			$\vdash$
180	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT		-	=	1,687			口
182								口
184	TRUE-UP VARIANCE (from cell l132)			+	91,846			口
185 186	Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)			=	93,534			$\vdash$
187 188								目
189								$\Box$
191	V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt							$\square$
192	Total deemed interest (REGINFO)				1,997,049			$\exists$
	Interest phased-in (Cell C36)				1,448,742			릐
196	Variance due to phase-in of debt component of MARR in rates				548,307			口
197 198	according to the Board's decision							$\Box$
199 200	Other Interest Variances (i.e. Borrowing Levels  Above Deemed Debt per Rate Handbook)			H				$\vdash$
201	Interest deducted on MoF filing (Cell K36+K41) Actual Interest Paid				2,069,172 1,997,049			H
203								口
205	Variance caused by excess debt				72,123			
206 207	Interest Adjustment for Tax Purposes (carry forward to Cell I112)				72,123			$\exists$
	Total Interest Variance				476,184			$\Box$
210								$\Box$
211			I	ш			I	

							,
4	A	В	C	D Non wires	E Wires entr	F	G
	PILs TAXES - EB-2008-0381 TAX RETURN RECONCILIATION (TAXREC)	LINE	M of F Corporate	Non-wires Eliminations	Wires-only Tax		
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liiiiiiiations	Return		
4	0		Return				
5					Version 2009.1		
6	Section A: Identification:						
8	Utility Name: Whitby Hydro Reporting period: 2005						
	Taxation Year's start date:						
	Taxation Year's end date:						
11	Number of days in taxation year:		365	days			
12	Please enter the Materiality Level :			< - enter materiality	, lovel		
14	(0.25% x Rate Base x CER)	Y/N		< - enter materiality	rievei		
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 19	(Please complete the questionnaire in the Background questionnaire	works	neet.)				
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K						
21							
22	Section B: Financial statements data:						
23 24	Input unconsolidated financial statement data submitted with Tax returns. The actual categories of the income statements should be used.						
25	If required please change the descriptions except for amortization, interest	t expen	se and provision for	income tax			
26	,	,-0.11	, , , , , , , , , , , , , , , , , , ,				
27	Please enter the non-wire operation's amount as a positive number, the pr			all amounts			
28	in the "non-wires elimination column" as negative values in TAXREC and	TAXRE	C2.				
29 30	Income:						
31	Energy Sales	+	67,021,178		67,021,178		
32	Distribution Revenue	+	16,971,188		16,971,188		
33	Other Income	+	774,131		774,131		
34 35	Miscellaneous income	+			0		
36	Revenue should be entered above this line	'			0		
37							
38	Costs and Expenses:						
39 40	Cost of energy purchased	-	67,265,605		67,265,605		
41	Operations, maintenance and administration	-	7,483,789		7,483,789		
42		-			0		
43	Amortization	-	3,658,785		3,658,785		
44	0011	-			0		
45 46	CDM expenses	-	237,406		237,406		
47		-			0		
48		-			0		
49							
50 51	Net Income Before Interest & Income Taxes EBIT  Less: Interest expense for accounting purposes	=	6,120,912 2,069,172	0	6,120,912 2,069,172		
52	Provision for payments in lieu of income taxes	-	1,580,620		1,580,620		
	Net Income (loss)	=	2,471,120	0			
- 4	(The Net Income (loss) on the MoF column should equal to the net income (loss)						
54 55	per financial statements on Schedule 1 of the tax return.)						
	Section C: Reconciliation of accounting income to taxable income		*		*		
57	From T2 Schedule 1						
	BOOK TO TAX ADDITIONS:		1 500 000		1,500,000		
	Provision for income tax Federal large corporation tax	+	1,580,620	0	1,580,620		
	Depreciation & Amortization	+	3,658,785	0	3,658,785		
62	Employee benefit plans-accrued, not paid	+		0	0		
	Tax reserves - beginning of year	+	0	0			
	Reserves from financial statements- end of year  Regulatory adjustments on which true-upmay apply (see A66)	+	0	0	0		
	Items on which true-up does not apply "TAXREC 3"	'	3,181,970	0	•		
	Material addition items from TAXREC 2	+	0	0			
68	Other addition items (not Material) from TAXREC 2	+	0	0	0		
69	0		0.404.0==		0.404.0==		
70 71	Subtotal		8,421,375	0	8,421,375		
	Other Additions: (Please explain the nature of the additions)						
73	Recapture of CCA	+			0		
	Non-deductible meals and entertainment expense	+			0		
75 76	Capital items expensed	+	237,406		0 237,406		
77		+	237,400		237,400		
78		+			0		
79	T. (0) (10)	+			0		
80 81	Total Other Additions	=	237,406	0	237,406		
	Total Additions	=	8,658,781	0	8,658,781		
82			5,500,701	U	5,500,701		
82 83							

	A	В	С	D	Е	F G
1	PILs TAXES - EB-2008-0381	LINE	M of F	Non-wires	Wires-only	F
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	0	)	Return		Version 2009.1	
85			0	0	0	
86			0	0	0	
87			0	0	0	
88 89	C	)	237,406 0	0	237,406	
90			0	0	0	
91			0	0	0	
	Total Other additions >materiality level		237,406	0	237,406	5
	Other additions (less than materiality level) Total Other Additions		0 237,406	0	237,406	5
95	Total Other Additions		237,400	0	237,400	
96	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	3,262,816		3,262,816	
	Cumulative eligible capital deduction Employee benefit plans-paid amounts	-	72,596		72,596 0	
	Items capitalized for regulatory purposes	-			0	
101	Regulatory adjustments :	-			0	)
102		-			0	
103	other deductions Tax reserves - end of year	-	0	0	0	
105	Reserves from financial statements- beginning of year	-	0	0	0	
106	Contributions to deferred income plans	-			0	)
	Contributions to pension plans	-	2 44 4 770	0	<u>0</u> 3,414,778	
	Items on which true-up does not apply "TAXREC 3" Interest capitalized for accounting deducted for tax	_	3,414,778	0	3,414,778	
	Material deduction items from TAXREC 2	-	0	0	0	
111	Other deduction items (not Material) from TAXREC 2	-	0	0	0	)
112						
113	Subtotal Other deductions (Please explain the nature of the deductions)	=	6,750,190	0	6,750,190	<u>)</u>
	Charitable donations - tax basis	-			0	)
116	Gain on disposal of assets	-			0	)
117		-			0	
118		_			0	
120	Total Other Deductions	=	0	0	0	
121						
122	Total Deductions	=	6,750,190	0	6,750,190	)
123	Recap Material Deductions:					
125			0	0	0	0
126			0	0	0	
127 128			0	0	0	
129			0	0	0	
_	Total Other Deductions exceed materiality level		0	0	0	
_	Other Deductions less than materiality level		0	0	0	
132 133	Total Other Deductions		0	0	0	<u>)</u>
134	TAXABLE INCOME	=	4,379,711	0	4,379,711	1
135	DEDUCT:		.,,		.,,	
	Non-capital loss applied positive number	-	0		0	
137	Net capital loss applied positive number	-			0	
139	NET TAXABLE INCOME	=	4,379,711	0	4,379,711	
140			, , - , - , -		,,	
	FROM ACTUAL TAX RETURNS		000 770		200 772	
	Net Federal Income Tax (Must agree with tax return)  Net Ontario Income Tax (Must agree with tax return)	+	968,770 613,146	0	968,770 613,146	
	Subtotal	=	1,581,916	0	1,581,916	
145	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0	
	Total Income Tax	=	1,581,916	0	1,581,916	-
147	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax Rate (Must agree with tax return)		22.12%		22.12%	5
150	Net Ontario Income Tax Rate (Must agree with tax return)		14.00%		14.00%	b
151			36.12%		36.12%	5
152 153	Section F: Income and Capital Taxes					
154						
155	RECAP					
	Total Income Taxes	+	1,581,916	0	1,581,916	
	Ontario Capital Tax Federal Large Corporations Tax	+	172,029 0		172,029 0	
159	-		0		0	
160		=	1,753,945	0	1,753,945	5
161						

Internation		A	В	С	D	Е	F
Services-only business - see s. 72 OEB Act)	1						-
New Year Company   New Year Co				Corporate	Eliminations		
Second				Tax		Return	
1		(for "wires-only" business - see s. 72 OEB Act)		Return			
Total (Septimental Content of the		0				Version 2009.1	
Reserve for doubtful accounts ss. 20(1)(in)							
1							
10   TAX RESERVES		Reporting period: 2005					
11   12   Beginning of Year:		TAY DECEDIES					
12   Beginning of Year:		IAX RESERVES					
13   Reserve for doubtful accounts ss. 20(1)(ii)   0   0     15   Reserve for goods & services ss. 20(1)(in)   0   0     16   Reserve for unpaid amounts ss. 20(1)(in)   0   0     17   Debt and share issue expenses ss. 20(1)(e)   0   0     18   Other - Please describe   0   0   0     19   Other - Please describe   0   0   0     21   22   Total (carry forward to the TAXREC worksheet)   0   0   0     21   22   Total (carry forward to the TAXREC worksheet)   0   0   0     22   Total (carry forward to the TAXREC worksheet)   0   0   0     23   Reserve for doubtful accounts ss. 20(1)(in)   0   0   0     24   End of Year:   0   0   0     25   Reserve for goods & services ss. 20(1)(in)   0   0   0     26   Reserve for unpaid amounts ss. 20(1)(in)   0   0   0     27   Reserve for unpaid amounts ss. 20(1)(in)   0   0     28   Reserve for unpaid amounts ss. 20(1)(in)   0   0   0     29   Other and share issue expenses ss. 20(1)(in)   0   0   0     30   Other - Please describe   0   0   0     31   Other - Please describe   0   0   0     32   31   0   0   0   0     33   34   Insert line above this line   0   0   0     36   Total (carry forward to the TAXREC worksheet)   0   0   0   0     36   Total (carry forward to the TAXREC worksheet)   0   0   0   0     37   38   FINANCIAL STATEMENT RESERVES   0   0   0     38   FINANCIAL STATEMENT RESERVES   0   0   0     40   Reprint of Vear:   0   0   0   0     51   Carry forward to the TAXREC worksheet)   0   0   0   0     52   End of Year:   0   0   0   0     53   Carry forward to the TAXREC worksheet)   0   0   0   0     54   Carry forward to the TAXREC worksheet)   0   0   0     55   Carry forward to the TAXREC worksheet)   0   0   0     56   Allowance for doubtful accounts   0   0   0     57   Foreign ty taxes   0   0   0     58   Carry forward to the TAXREC worksheet)   0   0   0     59   Other - Please describe   0   0     50   Other - Please describe   0   0     51   Carry forward to the TAXREC worksheet)   0   0     50   Other - Please describe   0   0     51   Carry forwa		Poginning of Voors					
14 Reserve for doubful accounts ss. 20(1)(n)		beginning or rear.				0	
15 Reserve for goods & services ss.20(1)(n)		Reserve for doubtful accounts ss. 20(1)(I)				_	
16 Reserve for unpaid amounts ss. 20(1)(n)						_	
17   Debt and share issue expenses ss.20(1)(e)						0	
19   Other - Please describe						0	
20	18	Other - Please describe				0	
21		Other - Please describe				_	
Total (carry forward to the TAXREC worksheet)							
23							
24   End of Year:		Total (carry forward to the TAXREC worksheet)		0	0	0	
25   Reserve for doubtful accounts ss. 20(1)(ii)		For Lat Wasse					
26         Reserve for doubtful accounts ss. 20(1)(l)         0         0           27         Reserve for goods & services ss.20(1)(ln)         0         0           28         Reserve for unpaid amounts ss.20(1)(ln)         0         0           29         Debt and share issue expenses ss.20(1)(e)         0         0           31         Other - Please describe         0         0           32         0         0         0           32         0         0         0           34         Insert line above this line         0         0         0           35         Total (carry forward to the TAXREC worksheet)         0         0         0         0           36         1         0         0         0         0         0         0           37         7         1         0		End of Year:				0	
27 Reserve for goods & services ss.20(1)(m)		Posania for doubtful accounts as 20(1)(I)		0		_	
28 Reserve for unpaid amounts ss.20(1)(e)         0           29 Debt and share issue expenses ss.20(1)(e)         0           31 Other - Please describe         0           32 Didner - Please describe         0           33 Insert line above this line         0           34 Insert line above this line         0           35 Total (carry forward to the TAXREC worksheet)         0           36 37         0           38 FINANCIAL STATEMENT RESERVES         0           39 Weight and the state of t				U			
Debt and share issue expenses ss.20(1)(e)						_	
Other - Please describe						_	
31   Other - Please describe						_	
33						0	
1						0	
Total (carry forward to the TAXREC worksheet)   0   0   0   0   0   0   0   36   36	33					0	
36	34	Insert line above this line					
33		Total (carry forward to the TAXREC worksheet)		0	0	0	
Seginning of Year:							
39							
40   Beginning of Year:		FINANCIAL STATEMENT RESERVES					
41       0       0       0         42       0       0       0         43       Environmental       0       0       0         44       Allowance for doubtful accounts       0       0       0         45       Inventory obsolescence       0       0       0         46       Property taxes       0       0       0         47       Other - Please describe       0       0       0         48       Other - Please describe       0       0       0         49       0       0       0       0         50       Total (carry forward to the TAXREC worksheet)       0       0       0         51       1       0       0       0       0         52       End of Year:       0       0       0       0       0         53       1       0		Designing of Veen					
42		Beginning of Year:				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         51       0         52 End of Year:       0         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 Insert line above this line       0         62 Insert line above this line       0							
44 Allowance for doubtful accounts       0       0         45 Inventory obsolescence       0       0         46 Property taxes       0       0         47 Other - Please describe       0       0         48 Other - Please describe       0       0         49       0       0       0         50 Total (carry forward to the TAXREC worksheet)       0       0       0         51       0       0       0       0         52 End of Year:       0       0       0       0         53       0       0       0       0         54       0       0       0       0       0       0         55 Environmental       0 <td></td> <td>Environmental</td> <td></td> <td></td> <td></td> <td></td> <td></td>		Environmental					
45 Inventory obsolescence         0           46 Property taxes         0           47 Other - Please describe         0           48 Other - Please describe         0           49				0		_	
46       Property taxes       0         47       Other - Please describe       0         48       Other - Please describe       0         49       0       0         50       Total (carry forward to the TAXREC worksheet)       0       0         51       0       0         52       End of Year:       0       0         53       0       0       0         54       0       0       0         55       Environmental       0       0       0         56       Allowance for doubtful accounts       0       0       0         57       Inventory obsolescence       0       0       0         58       Property taxes       0       0       0         59       Other - Please describe       0       0       0         60       Other - Please describe       0       0       0         61       Insert line above this line       0       0       0         63       Total (carry forward to the TAXREC worksheet)       0       0       0       0						_	
47 Other - Please describe         0           48 Other - Please describe         0           49         0           50 Total (carry forward to the TAXREC worksheet)         0         0           51         0           52 End of Year:         0         0           53         0         0           54         0         0           55 Environmental         0         0           56 Allowance for doubtful accounts         0         0           57 Inventory obsolescence         0         0           58 Property taxes         0         0           59 Other - Please describe         0         0           60 Other - Please describe         0         0           61 Insert line above this line         0         0           63 Total (carry forward to the TAXREC worksheet)         0         0		,				-	
49         Total (carry forward to the TAXREC worksheet)         0         0         0           51         0         0         0           52         End of Year:         0         0           53         0         0         0           54         0         0         0           55         Environmental         0         0         0           56         Allowance for doubtful accounts         0         0         0           57         Inventory obsolescence         0         0         0           58         Property taxes         0         0         0           59         Other - Please describe         0         0         0           60         Other - Please describe         0         0         0           61         Insert line above this line         0         0         0           63         Total (carry forward to the TAXREC worksheet)         0         0         0						0	
50         Total (carry forward to the TAXREC worksheet)         0         0         0           51         —		Other - Please describe				0	
51       End of Year:						-	
52 End of Year:       0         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 Insert line above this line       0         63 Total (carry forward to the TAXREC worksheet)       0		Total (carry forward to the TAXREC worksheet)		0	0	0	
53       0       0       0         54       0       0       0         55       Environmental       0       0       0         56       Allowance for doubtful accounts       0       0       0         57       Inventory obsolescence       0       0       0         58       Property taxes       0       0       0         59       Other - Please describe       0       0       0         60       Other - Please describe       0       0       0         61       0       0       0       0         62       Insert line above this line       0       0       0         63       Total (carry forward to the TAXREC worksheet)       0       0       0       0			1				
54       0       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       0         62       Insert line above this line       0         63       Total (carry forward to the TAXREC worksheet)       0       0		End of Year:					
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         0           62         Insert line above this line         0           63         Total (carry forward to the TAXREC worksheet)         0         0						_	
56 Allowance for doubtful accounts       0       0         57 Inventory obsolescence       0         58 Property taxes       0         59 Other - Please describe       0         60 Other - Please describe       0         61 Insert line above this line       0         63 Total (carry forward to the TAXREC worksheet)       0		Environmental					
57       Inventory obsolescence       0         58       Property taxes       0         59       Other - Please describe       0         60       Other - Please describe       0         61       0       0         62       Insert line above this line       0         63       Total (carry forward to the TAXREC worksheet)       0       0				0		_	
58       Property taxes       0         59       Other - Please describe       0         60       Other - Please describe       0         61       0       0         62       Insert line above this line       0         63       Total (carry forward to the TAXREC worksheet)       0       0				U		_	
59 Other - Please describe         0           60 Other - Please describe         0           61 Insert line above this line         0           62 Insert (carry forward to the TAXREC worksheet)         0						_	
60       Other - Please describe       0         61       0         62       Insert line above this line       0         63       Total (carry forward to the TAXREC worksheet)       0       0							
61       0         62       Insert line above this line         63       Total (carry forward to the TAXREC worksheet)         0       0							
63 Total (carry forward to the TAXREC worksheet) 0 0 0							
63 Total (carry forward to the TAXREC worksheet) 0 0 0	62	Insert line above this line					
64	63	Total (carry forward to the TAXREC worksheet)		0	0	0	
	64						

	A	В	С	D	Е	F
2	PILs TAXES - EB-2008-0381	LINE	M of F	Non-wires	Wires only	
	TAX RETURN RECONCILIATION (TAXREC 2)	LINE	Corporate	Eliminations	Wires-only Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax	Limitationio	Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7	Heilite Nama Whithy Hedro					
8 a	Utility Name: Whitby Hydro Reporting period: 2005					
10	Number of days in taxation year:		365			
11	Materiality Level:		0			
12						
13						
5	Section C: Reconciliation of accounting income to taxable income					
	Add:					
7		+			0	
	Gain on sale of eligible capital property	+			0	
9	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers) Taxable capital gains	+			0	
2	i axabie capital yallis	+			0	
	Scientific research expenditures deducted	+			0	
4	per financial statements	+			0	
	Capitalized interest	+			0	
	Soft costs on construction and renovation of buildings	+			0	
0	Capital items expensed Debt issue expense	+			0	
9	Financing fees deducted in books	+			0	
0	Gain on settlement of debt	+			0	
1	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures	+			0	
	Share issue expense	+			0	
4	Write down of capital property	+			0	
5	Amounts received in respect of qualifying environment trust Provision for bad debts	+			0	
7	Flovision for pad depts	+			0	
88		+			0	
9		+			0	
0	Other Additions: (please explain in detail the nature of the item)	+			0	
1		+			0	
2		+			0	
4		+			0	
5		+				
6	Total Additions	=	0	0	0	
7						
8	Recap of Material Additions:		0	0	0	
0			0	0		
1			0	0		
2			0	0	0	
3			0	0		
4			0	0		
5 6			0	0		
7			0	0		
8			0	0		
9			0	0		
0			0	0		
1			0	0		
2			0	0		
4			0	0		
5			0	0		
6			0	0	0	
7			0	0		
8			0	0		
9			0	0		
1			0	0		
2			0	0		
'3			0	0	0	
74			0	0	0	

	A	В	С	D	E	F
1						
	PILs TAXES - EB-2008-0381	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
	Utility Name: Whitby Hydro					
	Reporting period: 2005					
	Number of days in taxation year:		365			
	Materiality Level:		0			
12						
13						
75			0	0	0	
76			0	0	0	
	Total Material additions		0	0	0	
78	Other additions less than materiality level		0	0	0	
79	Total Additions		0	0	0	
80						
	Deduct:					
	Gain on disposal of assets per f/s	-			0	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
91	Other income from financial statements	-			0	
92		-			0	
93		-			0	
94		-			0	
	Other deductions: (Please explain in detail the nature of the item)	-			0	
96	Non-taxable load transfers	-	0		0	
97		-			0	
98		-		_	0	
	Total Deductions	=	0	0	0	
100						
	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	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		0	0	0	
	Total Deductions		0	0	0	
122						

	A	В	С	D	Е	F
1						
	PILS TAXES - EB-2008-0381					
	TAX RETURN RECONCILIATION (TAXREC 3) Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
4		LIIVE	Corporate	Eliminations	Tax	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY			Eliminations		
6	(for "wires-only" business - see s. 72 OEB Act)	0	Tax		Return	
8	Utility Name: Whitby Hydro	U	Return		Version 2009.1	
9	Othicy Name. Whitby Hydro				VEI SIOTI 2003. I	
10						
	Reporting period: 2005					
12	Number of days in taxation year:		365			
13						
15						
_	Section C: Reconciliation of accounting income to taxable income					
	Add:					
18						
	Recapture of capital cost allowance	+			0	
	CCA adjustments CEC adjustments	+			0	
	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	
_	Deemed dividend income	+			0	
	Loss in equity of subsidiaries and affiliates	+	2.245		0	
	Loss on disposal of utility assets Loss on disposal of non-utility assets	+	3,245		3,245 0	
	Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
	Dividends credited to investment account	+			0	
	Non-deductible meals	+			0	
_	Non-deductible club dues Non-deductible automobile costs	+			0	
	Donations - amount per books	т			0	
	Interest and penalties on unpaid taxes				0	
37	Management bonuses unpaid after 180 days of year end				0	
	Ontario capital tax adjustments		171,717		171,717	
39	Changes in Danislatons Asset halances	+			0	
40	Changes in Regulatory Asset balances Imputed interest expense on Regulatory Assets	+			0	
42	Imputed interest expense on regulatory Assets	+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44		+			0	
	Capital contributions - s.12(1)(x)	+	3,007,008		3,007,008	
46 47	Total Additions on which true-up does not apply	+	3,181,970	0	3,181,970	
48	Total Additions on which true-up does not apply	-	3,101,970	0	3,161,970	
49	Deduct:					
50						
	CCA adjustments	-			0	
	CEC adjustments Depreciation and amortization adjustments	-			0	
	Gain on disposal of assets per financial statements	-			0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
56	Imputed interest income on Regulatory Assets	-			0	
_	Donations - amount deductible for tax purposes	-			0	
	Income from joint ventures or partnerships	-	1,297		1,297	
59 60	Ontario capital tax adjustments to current or prior year	-	169,067		0 169,067	
61	Citiano Sapital tax dajustinonts to sufferit of prior year	-	103,007		0	
_	Changes in Regulatory Asset balances	-			0	
63		-			0	
64	Operital contributions of 40/AVA	-	0.007.000		0	
65 66	Capital contributions - s.12(1)(x)	-	3,007,008 237,406		3,007,008 237,406	
67		-	237,406		237,406	
68	Other deductions: (Please explain in detail the nature of the item)	-			0	
69		-			0	
70		-			0	
71		-			0	
72 73	Total Deductions on which true-up does not apply		3,414,778	0	0 3,414,778	
74	. Стал в вамоно по инполните при чосо постаррну	+-	0,717,770	0	5,717,770	
75						
	-					

DIL A TAVES ED SOOS COO		С	D	E	F
PILs TAXES - EB-2008-038 <sup>-</sup> Corporate Tax Rates	ı			V	ersion 2009
Exemptions, Deductions, o	r Threshold	ls		V	ersion 2009
Utility Name: Whitby Hydro		-			
Reporting period: 2005					
					Table 1
Rates Used in 2005 RAM P	I s Annlicat	ions for 2005			Table 1
Income Range	Lorippiiou	0		400,001	
RAM 2005		to		to	>1,128,000
	Year	400,000		1,128,000	
Income Tax Rate	2005				
Proxy Tax Year Federal (Includes surtax)	2005	13.12%		17.75%	22.12%
and Ontario blended		5.50%		9.75%	14.00%
Blended rate		18.62%		27.50%	36.12%
Capital Tax Rate		0.300%			
LCT rate Surtax		0.175% 1.12%			
Ontario Capital Tax	MAX				
Exemption **	\$7.5MM	7,500,000			
Federal Large	MAX				
Corporations Tax	\$50MM	50,000,000			
Exemption **  **Exemption amounts	muct agr	o with the	Poord one	royed 200	E DAM
PILs filing	iliust agre	e with the	Боаги-арр	noveu zuc	IS KAIVI
FILS HIIIIG					
E	- f 000F -			- ( 0005	Table 2
Expected Income Tax Rate Income Range	s for 2005 a	nd Capital Ta	250,001	400,001	
Expected Rates		to	230,001 to	400,001	>1,128,000
	Year	250,000	400,000	1,128,000	,,
Income Tax Rate					
Current year	2005	10 1001			
Federal (Includes surtax) Ontario	2005 2005	13.12% 5.50%	22.12% 5.50%	22.12% 9.75%	22.12% 14.00%
Blended rate	2005	18.62%	27.62%	31.87%	36.12%
5 Dichaga rate	2000	10.0270	27.0270	01.0770	00.1270
Capital Tax Rate	2005	0.300%			
LCT rate	2005	0.200%			
Surtax	2005	1.12%			
Ontario Capital Tax Exemption *** 2005	MAX \$7.5MM	7,500,000			
Federal Large	·				
Corporations Tax	MAX	50,000,000			
Exemption *** 2005  ***Allocation of exemp	\$50MM				
***Allocation of exemp		st comply v	vith the Bo	ard's insti	ructions
regarding regulated ac	tivities.				
					Table 3
Input Information from Utili	ty's Actual			100	
Income Range		0 to	250,001	400,001	>1,128,000
	Year	to 250,000	to 400,000	to 1,128,000	>1,120,000
Income Tax Rate	. Jui	200,000	100,000	1,120,000	
Current year	2005				
Federal (Includes surtax)		13.12%	22.12%	22.12%	22.12%
Ontario		5.50%	5.50%	14.00%	14.00%
Blended rate		18.62%	27.62%	36.12%	36.12%
Capital Tay Pata		0.2000/			
Capital Tax Rate  LCT rate		0.300% 0.175%			
Surtax		0.175%			
Ontario Capital Tax	MAX				
Exemption *	\$7.5MM	7,500,000			
Federal Large	MAX				
Corporations Tax	\$50MM	43,000,000			
Exemption * * Include copies of the				laulat!	in
memor conice of the	actual ta	k return allo	ocation ca	icuiations	ın your
-					
bmission: Ontario C			I T2 Sched	lule 36	

	A	В	С	D	Е	F	G	Н	ı	J	К	L	М	Ν	0
1	PILs TAXES - EB-2008-0381		-				-								-
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: Whitby Hydro														Version 2009.1
4	Reporting period: 2005			Si	ign Conventi	on: +	for increase; -	· for	decrease						0
5															
6															
7															
8	Year start:		10/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
9	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Total
10															
11	Opening balance:	=	0		506,397		247,145		-30,430		-396,669		-913,390		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)		506,397		1,948,323		2,444,500		2,064,702		484,526		702,041		8,150,489
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount										1,579,592				1,579,592
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)		_						_				1,687		1,687
	True-up Variance	+/-													
15	Adjustment (3)						-42,401						91,846		49,445
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)								-39,094		-39,818				-78,912
	Deferral Account Variance	+/-													
17	Adjustment (5)								-84,005		-244,619				-328,624
	Adjustments to reported	+/-													
18	prior years' variances (6)														0
19	Carrying charges (7)	+/-			3,059		50,274		14,193		-12,268		-183,629		-128,371
	PILs billed to (collected	-													
20	from) customers (8)		0		-2,210,634		-2,729,948		-2,322,035		-2,284,133		-705,883		-10,252,633
21															
22	Ending balance: # 1562		506,397		247,145		-30,430		-396,669		-913,390		-1,007,328		-1,007,328

24 25

30

39

40 41

48

49 50

51

58 59

60

61 62 63

64 65 67

Uncollected PILs

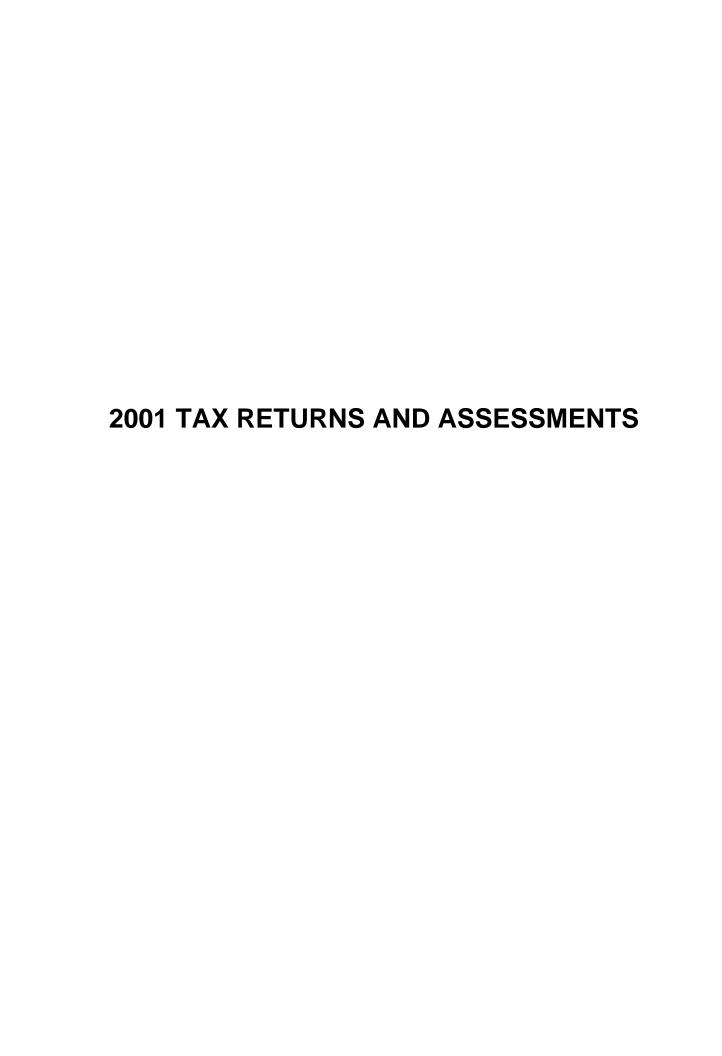
VICTOR THE PURPOSE of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers. For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

### Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:

- 33 (1) (i) From the Board's Decision see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. 34 Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002.
  - If the Board gave more than one decision in the year, calculate a weighted average proxy.
- 35 36 (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
- 37 (iii) Column G - In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy. 38
  - (iv) Column I The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
  - (v) Column K The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
  - (vi) Column M The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.
- 42 43 44 (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconcilation.
- 45 (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. 46 47 The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
  - (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
  - (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- 52 53 54 55 (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- 56 57 (7) Carrying charges are calculated on a simple interest basis.
  - (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
    - (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
      - In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
      - In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
- 70 71 72 73 (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes 75 76 77 will have to include amounts from 1562 and from 1590.

# **APPENDIX J**

# 2001 – 2005 TAX RETURNS AND ASSESSMENTS



#### **T2 CORPORATION INCOME TAX RETURN**

Canada Customs and Revenue Agency

a separate provincial corporate return.

Agence des douanes et du revenu du Canada

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

Parts, sections, subsections, and paragraphs mentioned on this return refer to the *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing. If you need more information about items on the return, including proposed legislation, see the corresponding items in the 2001 T2 Corporation Income Tax Guide.

Send one completed copy of this return, including schedules, and the *General Index of Financial Information* (GIFI) to your tax services office or to the tax centre that serves the corporation. You have to file the return within six months after the end of the corporation's taxation year. For more information on when and how to file T2 returns, see items 1 to 5 in the guide.

	Code 0101
055	Do not use this area

200

in the guide.		Identi	fication —					
Business Number (BN)	001	0047700500004						
Corporation's name		864773395RC0001						
002 Whitby Hydro E	lectric Corporation							
			If yes, do you have a	a copy of				
Has the corporation char since the last time we we	- 000	1 Yes 2 No <b>X</b>	the articles of amend		1 Yes 2 No			
Address of head office			To which taxation year	does this return apply?				
Has the address change	040	1 Yes 2 No X	Taxation year	r start	Taxation year end			
the last time we were no	unea:	7 100 <u>7</u>	0602001-10-	<u>01</u> <b>061</b>	2001-12-31			
011 100 Taunton R	oad East		YYYY/MM/ Has there been an acqui		YYYY/MM/DD			
PO Box 59 City		Province, territory, or state	to which subsection 249(	4) applies	1 Yes 2 No <b>X</b>			
015 Whitby	016		since the previous taxation	on year?	1 Yes 2 No _ <b>X</b>			
Country (other tha		Postal Code/ZIP code	If yes, provide the date co					
017	018	L1N-5R8	was acquired		YYYY/MM/DD			
Mailing address (if diffe Has the address change		,	Is the corporation a pro	fessional	•			
	No X	voio notinou.	corporation that is a me	ember of a	1 Yes 2 No <b>X</b>			
· · · · · ·	<u> </u>		partnership?		Tres Zino A			
			Is this the first year of f	iling after:				
022			'		1 Yes 2 No X			
City		Province, territory, or state			1 Yes 2 No X			
025	026		If yes, please provide Scl	nedule 24 Ip of a subsidiary under sect	ion 88 during the			
Country (other tha	,	Postal code/ZIP code	current taxation year?	•				
027	. 028		If yes, please provide Scl	nedule 24 <b>072</b>	1 Yes 2 No X			
Location of books and			Is this the final taxation year before amalgamation?					
031 100 Taunton R	load East		before amargamation.					
032 <u>PO Box 59</u> City		Province, territory, or state	Is this the final return up to dissolution?					
035 Whitby	036	•	dissolution?		Tres 2 NO			
Country (other tha		Postal Code/ZIP code	Is the corporation a res	ident of Canada?				
037	038	L1N-5R8	<b>080</b> 1 Yes <b>X</b> 2	No If no, give the co	untry of residence.			
040 Type of corporati	on at the end of the tax	ation year						
1 X Canadian-cor	<i>1</i> I	Corporation controlled by	081					
private corpor	ration (CCPC) 4 L	a public corporation	an income tax treaty?	ooration claiming an exempt	ion under			
2 Other private corporation	5	Other corporation (please specify, below)	If yes, please provide Scl	nedule 91 <b>082</b>	1 Yes 2 No _ <b>X</b>			
Public		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•	empt from tax under section	149, tick			
3 corporation			one of the following bo	xes:				
			_	mpt under 149(1)(e) or (I)				
If the type of corporation the taxation year, please			2 Exempt under 149(1)(j)					
effective date of the cha			3 Exempt under 149(1)(t) 4 Exempt under other paragraphs of section 149					
		YYYY/MM/DD  Do not use						
091	092	093	094	095	096			
097								

Canada T\*I

#### **Attachments**

**Financial statement information:** For taxation years ending in 2000 and later, use GIFI schedules 100, 125, and 141. \* We do not print these schedules. **Schedules** - Answer the following questions. For each *yes* response, attach to the T2 return the schedule that applies.

Guide	item		Yes	Schedule
27	Is the corporation related to any other corporations?	150	Χ	9
28	Does the corporation have any non-resident shareholders?	151		19
29	Is the corporation an associated Canadian-controlled private corporation?	160	Х	23
30	Is the corporation an associated Canadian-controlled private corporation that is claiming the expenditure limit?	161		49
32	Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's-length transactions with non-residents	162		11
33	If you answered yes to the above question, and the transaction was between corporations not dealing at arm's length,			
	were all or substantially all of the assets of the transferor disposed of to the transferee?	163	$\vdash$	44
34	Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?			14
35	Is the corporation claiming a deduction for payments to a type of employee benefit plan?		$\vdash$	15
37		166		T5004
38	Is the corporation a member of a partnership for which a partnership identification number has been assigned?	167		T5013
40	Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	168		22
41	Did the corporation have any foreign affiliates during the year?	169	Ш	25
42	Has the corporation made any payments to non-residents of Canada under subsections 202(1) and 105(1) of the federal Income Tax Regulations?	170		29
43	Has the corporation had any non-arm's-length transactions with a non-resident?	171		T106
47	Has the corporation made payments to, or received amounts from, a retirement compensation arrangement in the year?	172		
46	Does the corporation (private corporations only) have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	173	Х	50
55	Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201	Х	1
78-81	Has the corporation made any charitable donations, gifts to Canada or a province, or gifts of cultural or ecological property?	202		2
32,104	Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203		3
69-76	Is the corporation claiming any type of losses?	204	Х	4
131	Is the corporation claiming a provincial tax credit or does it have a permanent establishment in more than one jurisdiction?	205		5
56	Has the corporation realized any capital gains or incurred any capital losses during the taxation year?	206		6
102	i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return, b) a partnership, c) a foreign business, or d) a personal services business; or ii) is the corporation claiming the refundable portion of Part I tax?	207		7
57	Does the corporation have any property that is eligible for capital cost allowance?	208	X	8
58	Does the corporation have any property that is eligible capital property?	210	Χ	10
59	Does the corporation have any resource-related deductions?	212		12
60	Is the corporation claiming reserves of any kind?	213		13
61	Is the corporation claiming a patronage dividend deduction?	216		16
62	Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217		17
149	Is the corporation an investment corporation or a mutual fund corporation?	218		18
130	Was the corporation carrying on business in Canada while not a Canadian corporation?	220		20 *
117	Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	221		21
154	Is the corporation a non-resident-owned investment corporation claiming an allowable refund?	226		26 *
110	Does the corporation have any Canadian manufacturing and processing profits?	227		27
120	Is the corporation claiming an investment tax credit?	231		31
63	Is the corporation claiming any scientific research and experimental development expenditures?	232		T661
123	Is the corporation subject to gross Part I.3 tax?	233	X	33/34/35
123	Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax?	236	Χ	36
123	Is the corporation claiming a surtax credit?	237	$\vdash$	37
127	Is the corporation subject to gross Part VI tax on capital of financial institutions?	238	$\vdash$	38
127	Is the corporation claiming a Part I tax credit?		$\vdash$	42
128	Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	243	$\vdash$	43
128	Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	244	$\vdash$	45
124	Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	249	Ш	46
127	For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	250		39
127	For life insurance corporations: Is the corporation a member of a related group of insurance corporations with one or more members subject to the additional gross Part VI tax?	251		40
127	For deposit-taking institutions: Is the corporation a member of a related group of financial institutions (other than life insurance corporations) with one or more members subject to the additional Part VI tax?	252		41
151	Is the corporation claiming a Canadian film or video production tax credit refund?	253		T1131

Whitby Hy	ydro Electric Corporation	864773395RC0001	2	2001-12-31
	Attachments - continued from	n page 2		
Guide	eitem		Yes	Schedule
129	Is the corporation subject to Part XIII.1 tax?			92 *
152	Is the corporation claiming a film or video production services tax credit refund?			T1177
44	Did the corporation have any foreign affiliates that are not controlled foreign affiliates?			T1134-A
44				T1134-B
44	Did the corporation own specified foreign property in the year with a cost amount over			T1135
44	Did the corporation transfer or loan property to a non-resident trust?			T1141
44	Did the corporation receive a distribution from or was it indebted to a non-resident trus	st in the year?		T1142
	Has the corporation entered into an agreement to allocate assistance for SR&ED carr	ied out in Canada?		T1145
	Has the corporation entered into an agreement to transfer qualified expenditures incu	rred in respect of SR&ED contracts?		T1146
	Has the corporation entered into an agreement with other associated corporations for wages of specified employees for SR&ED?	salary or		T1174
	Latin and the state of a BO of the state of a BO			1 404
	Le the company deliminate the DO CD FD to condition			421 Tools
	Is the corporation claiming the BC SR&ED tax credit?			T666
	Additional informatio	n ————		
Is the co	prporation inactive?		1 Yes 2	<sub>2 No</sub> <b>X</b>
	major business activity changed since the last return was filed? (enter yes for first time			2 No <b>X</b>
			<del></del>	•
	the corporation's major business activity?			
(Offig Co	omplete il yes was entered at line 201.)			
If the ma	ajor activity involves the resale of goods, indicate whether it is wholesale or retail	283 1 Wholes	sale 2 Ret	tail
Specify	the principal product(s) mined, manufactured, 284 ELECTRICITY DISTR	DIRN	205	1000
sold, cor	nstructed, or services provided, giving the	KIDIN	285 _ 287	100% 0%
	mate percentage of the total revenue that oduct or service represents.		287 _ 289	0 %
Did the	corporation immigrate to Canada during the taxation year?		1 Yes 2	2 No <b>X</b>
Did the	corporation emigrate from Canada during the taxation year?		1 Yes 2	2 No <b>X</b>
	<b>-</b>			
	Taxable income			
Net inco	ome or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI	300	-1,354	,845 A
Deduct:	: Charitable donations from Schedule 2	311 0		
	Gifts to Canada or a province from Schedule 2			
	Cultural gifts from Schedule 2			
	Ecological gifts from Schedule 2	-		
	Taxable dividends deductible under section 112, 113, or subsection 138(6)			
	from Schedule 3			
	Part VI.1 tax deduction from Schedule 43	3250		
	Non-capital losses of preceding taxation years from Schedule 4	3310		
	Net-capital losses of preceding taxation years from Schedule 4	3320		
	Restricted farm losses of preceding taxation years from Schedule 4	3330		
	Farm losses of preceding taxation years from Schedule 4	3340		
	Limited partnership losses of preceding taxation years from Schedule 4	3350		
	Taxable capital gains or taxable dividends allocated from a	3400		
	central credit union			
	Prospector's and grubstaker's shares			0 -
	Sur	ototal 0		<b>0</b> B
		Subtotal (amount A minus amount B)		<u> </u>
Add:	Section 110.5 additions and/or subparagraph 115(1)(a)(vii) additions			<b>0</b> D
Taxable	e income (amount C plus amount D)		·	0
	exempt under paragraph 149(1)(t)		)	0
	e income for a corporation with exempt income under paragraph 149(1)(t) (line 360 min			<b>0</b> z

Business Number

Taxation year-end

Corporation's name

#### 864773395RC0001 2001-12-31

Small business deduction ————————————————————————————————————							
Canadian-controlled private corporations (CCPCs) throughout the taxation year							
Income from active business carried on in Canada from Schedule 7							
Taxable income from line 360 or amount Z on page 3, whichever applies, <b>minus</b> 10/3 of the amount that would be deductible at line 632*, and 10/4 of line 636** on page 7, and <b>minus</b> any amount that, because of federal law is exempt from Part I tax  405  0							
Business limit (for associated corporations, enter business limit from Schedule 23)							
Reduction to business limit:							
Amount C 0 x 415 *** 0 D = 0 E							
11,250							
Reduced business limit (amount C minus amount E) (if negative, enter "0")							
Small business deduction - 16.00% of the least of amounts A, B, C, and F 430 G (enter amount G on line 9 of page 7)							
<ul> <li>Calculate the amount of foreign non-business income tax credit deductible at line 632 without reference to the refundable tax on CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.</li> </ul>							
** Calculate the amount of foreign business income tax credit deductible at line 636 without reference to the corporate tax reductions under section 123.4.							
*** Large corporation tax for preceding year - Enter the total gross Part I.3 tax for the corporation for its preceding taxation year, before deducting the surtax credits, increased to reflect a full-year tax liability if the previous year is less than 51 weeks. For associated corporations, see Schedule 23 for the special rules that apply.							

canadian-controlled private corporations throughout the taxation	year that claimed the small busines:	s deduction	
Reduced business limit (amount from line 425)	·····	<b>0</b> x 3/2 =	0
let active business income (amount from line 400) *		<u></u>	0
axable income from line 360 or amount Z on page 3, whichever applie ninus $10/4$ of the maximum deductible amount at line $636^{**}$ on page 7, and minus any amount that, because of federal law is exempt for Part I	•	<b>0</b> c	
Deduct:			
aggregate investment income (amount from line 440 of page 6)		<u> </u>	
amount C minus amount D (if negative, enter "0")	····· <u> </u>	<u> </u>	0
he least of amounts A, B, or E above		· · · · · · · · · · · · · · · · · · ·	0
mount Z from Part 9 of Schedule 27	<u>0</u> x 100/7 =	<u>0</u> G	
mount QQ from Part 13 of Schedule 27	· · · · · · · · · · · · · · · · · · ·	<u>о</u> н	
Resource allowance amount from line 346 of Schedule 1)	<u>0</u> x 3 =	0 1	
mount used to calculate the credit union deduction (amount E in Part	3 of Schedule 17)	<b>0</b> J	
east of amounts on lines 400, 405, 410, and 425 of the small business	deduction	<u>0</u> κ	
otal of amounts G, H, I, J, and K	<u></u>	0	0
mount F minus amount L (if negative, enter "0")		· · · · · · · · · · · · · · · · · · ·	0
O Number of days in the toyotic	ion year after December 21, 2000	00	0
	on year after December 31, 2000  ys in the taxation year	<u>92</u> =	0
	•	94	
ccelerated tax reduction - 7% of amount N		<u>-</u>	0

Taxation year-end

hitby Hydro Electric Corpora	ation			86477339	5RC0001	2001-12-31
	Gene	ral tax reduction for Canadi	an-controlled private cor	porations	-	
Canadian-controlled priv	ate corporations the	roughout the taxation year				
Taxable income from line	360 or amount Z of page	age 3			<u> </u>	<b>0</b> A
Amount Z from Part 9 of S	chedule 27 .	<u> </u>	<b>0</b> x 100/7		<b>0</b> В	
Amount QQ from Part 13 o	of Schedule 27		·····		<b>0</b> C	
Resource allowance (amo	unt from line 346 of S	Schedule 1)	<u>0</u> x 3 =		<b>0</b> D	
Amount used to calculate	the credit union dedu	ction (amount E in Part 3 of Sche	dule 17)		<u>0</u> E	
Least of amounts on lines	400, 405, 410, and 4	25 of the small business deduction	n on page 4		<u>0</u> F	
Aggregate investment inco	ome form line 440 of p	page 6			<b>0</b> G	
Amount used to calculate	the accelerated tax re	eduction (amount M of page 4)			<u>о</u> н	
Total of amounts B, C, D,	E, F, G, and H		=		<u> </u>	<u>0</u> I
Amount A minus amount I	(if negative, enter "0"	')			······ <u>—</u>	
Amount J	0 x	Number of days in the taxat	tion year in 2001	<b>92</b> x 1%	% = <u> </u>	<u>0</u> к
		Number of days in the ta	xation year	92		
Amount J	<b>0</b> x	Number of days in the taxat	tion year in 2002	0 x 3%	% = <u></u>	<b>0</b> L
		Number of days in the ta	xation year	92		
Amount J	<b>0</b> x	Number of days in the taxat	tion year in 2003	0 x 5%	% = <u></u>	<b>0</b> M
		Number of days in the ta	xation year	92		
Amount J	<b>0</b> x	Number of days in the taxat	tion year after 2003	0_ x 7%	% = <u></u>	<u>0</u> N
	<del></del>	Number of days in the t	axation year	92		
General tax reduction for (enter amount O on line 63		ed private corporations - Total o	of amounts K, L, M and N		······ <del></del>	<u> </u>

	General tax reduction					
Corporations other than a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or a non-resident-owned investment corporation						
Taxable income from line 360 or amount Z	of page 3		<b>0</b> A			
Amount Z from Part 9 of Schedule 27		<b>0</b> B				
Amount QQ from Part 13 of Schedule 27		<u> </u>				
Resource allowance (amount from line 346	of Schedule 1) x 3 = -	<u>0</u> D				
Amount used to calculate the credit union de	eduction (amount E in Part 3 of Schedule 17)	<u>0</u> E				
Total of amounts B, C, D, and E	······	0	<u>0</u> F			
Amount A minus amount F (if negative, enter	r "0")	<u>-</u>	G			
Amount G 0 x	Number of days in the taxation year in 2001	<b>92</b> x 1% =	0 н			
	Number of days in the taxation year	92				
Amount G 0 x	Number of days in the taxation year in 2002	0 x 3% =	0			
	Number of days in the taxation year	92				
Amount G 0 x	Number of days in the taxation year in 2003	0 x 5% =	<b>0</b> J			
	Number of days in the taxation year	92				
Amount G 0 X	Number of days in the taxation year after 2003	0 x 7% =	<b>0</b> K			
	Number of days in the taxation year	92				
General tax reduction - Total of amounts I (enter amount L on line 639 of page 7)	H, I, J and K	<u> </u>	<u>0</u> L			

Whitby Hydro Electric Corporation	864773395RC0001	2001-12-31
Refundable portion of Part I tax		
Canadian-controlled private corporations throughout the taxation year		
		•
Aggregate investment income 440 0 x 26 2/3% =		<u>0</u> A
Foreign non-business income tax credit from line 632 on page 7	0	
Deduct:		
Foreign investment income	0	
(amount O from Part 1 of Schedule 7) (if negative, enter "0")	_	<b>0</b> B
Amount A minus amount B (if negative, enter "0")		<u>0</u> c
Taxable income from line 360 on page 3	0	
Deduct: Least of amounts on lines 400, 405, 410, and 425 on page 4		
Foreign non-business income tax credit from		
line 632 of page 7		
Foreign business income		
tax credit from line 636 of page 7		
or page 7	0	
	<b>0</b> x 26 2/3% =	= <u> </u>
=		
Part I tax payable minus investment tax credit refund (line 700 minus line 780 of page 8)		
Deduct corporate surtax from line 600 of page 7	<u></u>	
Net amount ==	0	<u>0</u> E
Refundable portion of Part I tax - The least of amounts C, D, and E	450	
Refundable dividend tax on hand		
Refundable dividend tax on hand at the end of the preceding taxation year 460	0	
Deduct dividend refund for the previous taxation year		
=	0	<u>0</u> A
Add the total of:  Refundable portion of Part I tax from line 450 above	0	
Refundable portion of Part I tax from line 450 above  Total Part IV tax payable from line 360 on page 2 of Schedule 3	0	
Net refundable dividend tax on hand transferred from a predecessor		
corporation on amalgamation, or from a wound-up subsidiary corporation 480	0	
=	<u> </u>	<b>0</b> B
Definedable dividend toy as hand at the and of the toyotion year. Amount A plus amount D	485	0
Refundable dividend tax on hand at the end of the taxation year - Amount A plus amount B		
Dividend refund		
Private and subject corporations at the time taxable dividends were paid in the taxation year		
Toyoble dividends paid in the toyotion year from line 400 an ages 2 of School de 2	0 x 1/3	<b>0</b> A
Taxable dividends paid in the taxation year from line 460 on page 2 of Schedule 3	<u> </u>	A
Refundable dividend tax on hand at the end of the taxation year from line 485 above .		<u>0</u> в
Dividend refund - Lesser of amounts A and B (enter this amount on line 784 of page 8)		0

Business Number

Taxation year-end

Corporation's name

Corporation's name	Business Number	Taxation year-end
Whitby Hydro Electric Corporation	864773395RC0001	2001-12-31

Part I tax —		
Base amount of Part I tax - 38.00% of taxable income (line 360 or amount Z, whichever applies) from page 3	550	<b>0</b> A
Corporate surtax calculation		
Base amount from line A above	<u> </u>	
Deduct:		
10% of taxable income (line 360 or amount Z, whichever applies) from page 3		
Investment corporation deduction from line 620 below	<u>О</u> з	
Federal logging tax credit from line 640 below	<u> </u>	
Federal qualifying environmental trust tax credit from line 648 below	<u> </u>	
For a mutual fund corporation or an investment corporation throughout the taxation year, enter the least of a, b, and c below on line 6:		
28.00 % of taxable income from line 360 of page 3		
28.00 % of taxed capital gains	<u> </u>	
Part I tax otherwise payable		
(line A <b>plus</b> lines C and D <b>minus</b> line F)		
Total of lines 2 to 6	<b>0</b> 7	
Net amount (line 1 minus line 7)	<u>0</u> 8	
Corporate surtax - 4.00% of the amount on line 8	600	<b>0</b> B
Recapture of investment tax credit from line XX in Part 16 of Schedule 31	602	<b>0</b> C
Calculation for the refundable tax on Canadian-controlled private corporation's investment income (for a CCPC throughout the taxation year)		
Aggregate investment income from line 440 on page 6	<u>0</u> i	
Taxable income from line 360 on page 3		
Deduct:		
The least of amounts on lines 400, 405, 410, and 425 of page 4		
Net amount	O ii	
	<u></u>	
Refundable tax on CCPC's investment income - 6 2/3% of the lesser of amounts i or ii	604	<b>0</b> D
Subtotal (ad	ld lines A, B, C, and D)	<u>0</u> E
Deduct:         Small business deduction from line 430 of page 4	<b>0</b> 9	
Federal tax abatement 608 Manufacturing and processing profits deduction from amount BB or amount VV of	<u> </u>	
Schedule 27 616	0	
Investment corporation deduction	0	
(taxed capital gains 6240 )		
Additional deduction - credit unions from Schedule 17 628	<u> </u>	
Federal foreign non-business income tax credit from Schedule 21		
Federal foreign business income tax credit from Schedule 21	0	
Accelerated tax reduction from amount O of page 4	^	
General tax reduction for CCPCs from amount O of page 5	_	
General tax reduction from amount L of page 5	^	
Federal logging tax credit from Schedule 21 640	^	
Federal political contribution tax credit 644		
· · · · · · · · · · · · · · · · · · ·	<u>~</u>	
	0	
	•	
	0	<b>0</b> F
Subtotal	<u> </u>	<u>_</u>
Part I tax payable - Line E minus line F (enter amount G on line 700 of page 8)		<b>0</b> G
payana and a minute with a formation of minute root of page of	·····	<u>v</u>

Business Number

Taxation year-end

Whitby Hydro Electric Corporation 864773395RC0001 2001-12-31

E. L. Lea	— Summary of tax and credi	its —————————————————————
Federal tax		
Part I.3 tax payable from Schedule 33, 34, or 35		
Part II surtax payable from Schedule 46		7080
Part IV tax payable from Schedule 3		
Part IV.1 tax payable from Schedule 43		716 <u> </u>
Part VI tax payable from Schedule 38		720 <u> </u>
Part VI.1 tax payable from Schedule 43		724 <u> </u>
Part XIII.1 tax payable from Schedule 92		727 <u> </u>
Part XIV tax payable from Schedule 20		728 <u> </u>
		Total federal tax <b>28,595</b>
Add provincial and territorial tax:		
Provincial or territorial jurisdiction750	<u>ON</u>	
(if more than one jurisdiction, enter "multiple" and		
Net provincial and territorial tax payable (except Que	•	7600
Provincial tax on large corporations (New Brunswick	and Nova Scotia)	7650
		0
		Total tax payable 770 28,595 A
Deduct other credits:		
Investment tax credit refund from Schedule 31		7800
Dividend refund from page 6		784
Federal capital gains refund from Schedule 18		788
Federal qualifying environmental trust tax credit refu		702
Canadian film or video production tax credit refund fi		706
•		
Film or video production services tax credit refund from	om Form 111//	
		··· -
Total payments on which tax has been withheld	801	<u>0</u>
Allowable refund for non-resident-owned investment		004
from Schedule 26		
Provincial and territorial capital gains refund from Sc		
Provincial and territorial refundable tax credits from S	Schedule 5 · · · · · · · · · · · · · · · · · ·	
Royalties deductible under Syncrude Remission (	Order 815	<u>0</u>
Tax remitted under Syncrude Remission Order		8160
Tax instalments paid		840 <u>28,595</u>
	Total credi	00 505
Refund code 894 1 Overpayment	0	Balance (line A minus line B)
		Balance (inte // minus inte B)
Direct deposit request		If the result is negative, you have an <b>overpayment</b> .
To have the corporation's refund deposited directly in	to the corporation's bank	If the result is positive, you have a <b>balance unpaid</b> .
account at a financial institution in Canada, or to char		Enter the amount on whichever line applies.
you already gave us, complete the information below:	0	We do not charge or refund a difference of less
	040	than \$2.
Start Change information	910	
	Branch number	Balance unpaid0
914 918		
Institution number	Account number	Enclosed payment 8980
If the corporation is a Canadian-controlled private corp	ooration throughout the taxation	
year, does it qualify for the one month extension of the	S	
, , , , , , , , , , , , , , , , , , , ,		——————————————————————————————————————
I, 950 ABI-RASHED 95		954 VICE-PRESIDENT, FINANCE
Last name in block letters	First name in block letters	Position, office or rank
am an authorized signing officer of the corporation. I ce and that the information given on this return is, to the be		
income for this taxation year is consistent with that of th		
	. ,	000 000
955		<sup>956</sup> 905-668-5878
Date (yyyy/mm/dd) Signature	of an authorized signing officer of the co	orporation Telephone number
Is the contact person the same as the authorized signing	g officer? If no, complete the informatio	on below 957 1 Yes X 2 No
•	•	
958		959
958 Name in blo	ck letters	959 Telephone number
Name in blo		Telephone number
Name in blo	ck letters ge of correspondence - Langue	Telephone number
Name in blo	ge of correspondence - Langue	Telephone number

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### **NET INCOME (LOSS) FOR INCOME TAX PURPOSES**

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes.
- Please provide us with the applicable details in the identification area, and complete the applicable lines that contain a numbered black box. You should report amounts in accordance with the Generally Accepted Accounting Principles (GAAP).
- Sections, subsections, and paragraphs referred to an this sheedule are from the "Income Tax Act."
- For more information, see the "T2 Corporation Income Tax Guide."

Net income (loss) after taxes and				
extraordinary items per financial statements	• • • • • •	•••••	-1,341,492	A
Additions:	101	20. 202		
Provision for income taxes - current	104	28,200		
Amortization of tangible assets	104	853,993		
Subtotal of additions		882,193	882,193	
Other Additions:				
Miscellaneous Other Additions:				
600 ADDBACK RE 12(1)(X)	290	758,204		
GO1 CAPITAL TAX EXPENSED	291	40,048		
	_			
Subtotal of Other Additions	199	798,252	798,252	
	[500]			
Total Additions	500	1,680,445	1,680,445	
Deductions:				
Capital cost allowance from Schedule 8	403	891,488		
Cumulative eligible capital deduction from Schedule 10	405	23,158		
Subtotal of Deductions		914,646	914,646	
Other Deductions:				
Miscellaneous Other Deductions:				
700 RE: ELECTION UNDER S.13(7.4)	390	758,204		
701 CAPITAL TAX NOT DEDUCTED	391	20,948		
Subtotal of Other Deductions	499	779,152	779,152	
Total Deductions	510	1,693,798	1,693,798	
i otal Deductions	510	1,093,/98	1,693,798	
Net income (loss) for income tax purposes			-1,354,845	
			========	

2001-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

# CORPORATION LOSS CONTINUITY AND APPLICATION (2000 and later taxation years)

Determination of current-year non-capital loss -

- For use by a corporation to determine the continuity and use of available losses; to determine
  the current-year non-capital loss, farm loss, restricted farm loss, and limited partnership loss;
  to determine the amount of restricted farm loss and limited partnership loss that may be applied in
  a year; and to request a loss carryback to prior years.
- The corporation can choose whether or not to deduct an available loss from income in a taxation year. It can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- For a detailed description and calculation of these losses, see Interpretation Bulletin IT-232,
   "Losses Their Deductibility in the Loss Year or in Other Years." For information on these losses, see the "T2 Corporation Income Tax Guide."
- File one completed copy of this schedule with the T2 return, or forward it by itself to the tax centre
  where the return is filed.
- Parts, sections, subsections, and paragraphs, referred to on this schedule are from the federal "Income Tax Act."

#### Part 1 - Non-capital losses

Net income (loss) for income tax purposes	-1,354,845
Deduct: (increase a loss)	
Net capital losses deducted in the year	
(enter as a positive amount) 0	
Taxable dividends deductible under sections 112, 113, or subsection 138(6)	
Amount of Part VI.1 tax deductible	
Amount deductible as prospector's and grubstaker's shares	
- Paragraph 110(1)(d.2)0	0
Subtotal (if positive, enter "0")	-1,354,845
Deduct: (increase a loss)	
Section 110.5 - Addition for foreign tax deductions	0
Subtotal	-1,354,845
Add: (decrease a loss)	
Current-year farm loss	0
Current-year non-capital loss (if positive, enter "0")	-1,354,845
Continuity of non-capital losses and request for a carryback	
Non-capital loss at the end of preceding taxation year	
Deduct: Non-capital loss expired after seven taxation years	
Non-capital losses at beginning of	
taxation year·····	

T2 SCH 4 E (01)

Add: Non-capital losses transferred on amalgamation or

 wind-up of subsidiary corporation
 105

 Current-year non-capital loss (from calculation above)
 110

(Ce formulaire existe en français.)

Page 1 of (4 or 6)

1,354,845

1,354,845

Whitby Hydro Electric Corp Account/Business No.: 86477		Year En	ded:	2001-12-	Sch.	004
— Continuity of non-capital losses and	request for a carryba	ck (cont'd) —				
Deduct:						
Amount applied against taxable income		G	30 0			
(enter on line 331 of the T2 return) · · · · · · · · · · · · · · · · · · ·			= '			
Amount applied against taxable dividends subject to	Part IV tax · · · · · · · · · · · · · · · · · · ·					
Section 80 - Adjustments for forgiven amounts • • • •			0			
Subsection 111(10) - Adjustments for fuel tax rebate			0			
Other adjustments			0	0		
			Subtota	1,354,845		
Deduct - Request to carry back non-capital loss to	o:					
First preceding taxation year to reduce taxable income			001			
Second preceding taxation year to reduce taxable in			002			
Third preceding taxation year to reduce taxable inco			903			
First preceding taxation year to reduce taxable divid						
subject to Part IV tax			911 0			
Second preceding taxation year to reduce taxable d			_ `			
subject to Part IV tax		G	012			
		·····	0			
Third preceding taxation year to reduce taxable divi- subject to Part IV tax		S	013	0		
Subject to Part IV tax			·			
Non-capital losses - Closing balance			180	1,354,845		
Loss from a wholly owned subsidiary deemed to be a preceding taxation year.	loss of the parent from its im	mediately				
Part 2 - Capital losses						
<ul> <li>Continuity of capital losses and requ</li> </ul>	uest for a carryback -					
Capital losses at end of preceding taxation year • • • •			200			
Capital losses transferred on amalgamation or wind-u						
subsidiary corporation · · · · · · · · · · · · · · · · · · ·			205			
Current-year capital loss (from Schedule 6 calculation			210 0	0		
Add:	,					
Allowable business investment loss expired as non-	capital loss · · · · · · · · · · · ·		0 <sub>X</sub> 4/3 220	0		
·	•					
			Subtota	0		
Deduct:						
Amount applied against current-year capital gain						
(see note 1)		2	225 0			
Section 80 - Adjustments for forgiven amounts • • • •			240 0			
Other adjustments · · · · · · · · · · · · · · · · · · ·			250	0		
,						
			Subtota	0		
Deduct - Request to carry back capital loss to: (see	ee note 2)					
			Amount			
	Capital gain		carried back			
	(100%)	_	(100%)			
First preceding taxation year · · · · · · · · · · · · · · · · · · ·	0		951 0			
Second preceding taxation year · · · · · · · · · · · · · · · · · · ·	0		052			
Third preceding taxation year · · · · · · · · · · · · · · · · · · ·	0		953 0	0		

-----

Whitby Hydro Electric Corporation		
Account/Business No.: 864773395RC0001	Year Ended:	2001-12-31

Sch. 004

#### Part 2 - Capital losses

#### Continuity of capital losses and request for a carryback (cont'd)

Capital losses carried back to taxation years ending before February 28, 2000, the inclusion rate is 3/4. Capital losses carried back to taxation years starting after October 17, 2000, the inclusion rate is 2/3. For taxation years that straddle February 28, 2000 or October 18, 2000, the inclusion rate will be determine by dividing the total taxable capital gain by the total capital gain.

#### Note 1

On line 332 of the T2 return, enter the amount from line 225 multiplied by the current year inclusion rate (see Schedule 6.)

#### Note 2

Enter on lines 225, 951, 952, or 953, whichever is applicable, the actual amount of the loss. At the time of the application of the loss carryback, the net capital loss amount will be calculated at the inclusion rate of the year to which the net capital loss it is applied.

#### Part 3 - Farm losses

—— Continuity of farm losses and request for a carryback ——————————			
Farm losses at end of preceding taxation year · · · · · · · · · · · · · · · · · · ·	0		
<b>Deduct:</b> Farm loss expired after 10 taxation years	0		
Farm losses at beginning of taxation year			
Add: Farm losses transferred on amalgamation or			
wind-up of subsidiary corporation	0		
Current-year farm loss	0	0	
Deduct:			
Amount applied against taxable income	_		
(enter on line 334 of the T2 return)	0		
Amount applied against taxable dividends subject to Part IV tax	0		
Section 80 - Adjustment forgiven amount	0		
Other adjustments	0	0	
	Subtotal	0	
Deduct - Request to carry back farm loss to:	_		
First preceding taxation year to reduce taxable income			
Second preceding taxation year to reduce taxable income 922	0		
Third preceding taxation year to reduce taxable income	0		
First preceding taxation year to reduce taxable dividends	_		
subject to Part IV tax	0		
Second preceding taxation year to reduce taxable dividends	_		
subject to Part IV tax	0		
Third preceding taxation year to reduce taxable dividends	_		
subject to Part IV tax	0	0	
	_		
Farm losses - Closing balance	380	0	

Restricted Farm Loss Determination:	
Is the corporation exempt from the restricted farm loss rules?	
(A reply of "NO" triggers the restricted farm loss rules.) [Y/N]	[ Y ]

Whitby Hydro Electric Corporation				Sch. 004
Account/Business No.: 864773395RC0001	Year Ended:		2001-12-31	
Part 4 - Restricted farm losses				
Current-year restricted farm loss ——————————————————————————————————				
Total losses for the year from farming business·····	• • • • • • • • • • • • • • • • • • • •	485	0 <b>A</b>	
Minus the deductible farm loss:				
\$2,500 plus B or C, whichever is less		2,500		
(Amount A above 0 - \$2,500) divided by 2 =	0 B	•	2 500	
	6,250 <b>C</b>	0	2,500	
Current-year restricted farm loss (enter this amount on line 410)			0	
Current-year restricted farm loss (effici this amount on line 410)			=======	
<ul> <li>Continuity of restricted farm losses and request for a carryb</li> </ul>				
Restricted farm losses at end of preceding taxation year · · · · · · · · · · · · · · · · · · ·		0		
<b>Deduct</b> : Restricted farm loss expired after 10 taxation years		0		
Restricted farm losses at beginning of taxation year	402	0		
Add: Restricted farm losses transferred on amalgamation or wind-up				
of subsidiary corporation · · · · · · · · · · · · · · · · · · ·	405	0		
Current-year restricted farm loss	_			
(enter on line 233 of Schedule 1)	410	0	0	
Deduct:				
Amount applied against farming income	_			
(enter on line 333 of the T2 return) · · · · · · · · · · · · · · · · · · ·	430	0		
Section 80 - Adjustments for forgiven amounts	440	0		
Other adjustments · · · · · · · · · · · · · · · · · · ·	450	0	0	
		Subtotal	0	
Deduct - Request to carry back restricted farm loss to:				
First preceding taxation year to reduce farming income · · · · · · · · · · · · · · · · · · ·		0		
Second preceding taxation year to reduce farming income	942	0		
Third preceding taxation year to reduce farming income · · · · · · · · · · · · · · · · · · ·	943	0	0	
Restricted farm losses - Closing balance	•••••		0	
Note				
Note	in a on v			
The total losses for the year from all farming businesses are computed without includ	ing any			
scientific research expenses.				
Part 5 - Listed personal property losses				
— Continuity of listed personal property loss and request for a				
Listed personal property losses at end of preceding taxation year $\cdots \cdots			0	
$\textbf{Deduct:} \ Listed \ personal \ property \ loss \ expired \ after \ seven \ taxation \ years \boldsymbol{\cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot}$			0	
Listed personal property losses at beginning of taxation year $\cdots \cdots			0	
$\textbf{Add:} \ Current\text{-}year \ listed \ personal \ property \ loss \ (from \ Schedule \ 6) \\ \cdots \\ \cdots \\ \cdots$	• • • • • • • • • • • • • • • • • • • •	510	0	
		Subtotal	0	
Deduct:				
Amount applied against listed personal property gains				
(enter on line 655 of Schedule 6)		0		
Other adjustments · · · · · · · · · · · · · · · · · · ·	550	0	0	
		Subtotal	0	
Deduct - Request to carry back listed personal property loss to:				
First preceding taxation year to reduce listed				
personal property gains · · · · · · · · · · · · · · · · · · ·	961	0		
Second preceding taxation year to reduce listed				
personal property gains · · · · · · · · · · · · · · · · · · ·	962	0		
Third preceding taxation year to reduce listed				
personal property gains · · · · · · · · · · · · · · · · · · ·	963	0	0	

0

Whitby Hydro Electric Corporation Sch. 004-Non.
Account/Business No.: 864773395RC0001 Year Ended: 2001-12-31

## Part 6 - Analysis of balance of losses by year of origin

	Balance at		Loss Incurred	Adjustments and	Loss Carried		Applied to Red	luce			
Year of	Beginning		in Current	Transfers	Back		Taxable	Part IV		Balance at	
origin	of year		Year	<f1> for help</f1>	Parts I & 4		Income	Tax		End of Year	
Current	N/A		1,354,845	0		0	N/A		0	1,354,845	
2001		0	N/A	0	N/A		(	)	0	0	
2000		0	N/A	0	N/A		(	)	0	0	
1999		0	N/A	0	N/A		(	)	0	0	
1998		0	N/A	0	N/A		(	)	0	0	
L997		0	N/A	0	N/A		(	)	0	0	
1996		0	N/A	0	N/A		(	)	0	0	
1995		0	N/A	0	N/A		(	)	0	0	*
Total .		0	1,354,845	0		0		)	0	1,354,845	

— Farm	losses ———									
		Loss	A	djustments	Loss		Applied to R	educe		
	Balance at	Incurred	a	ind	Carried					
Year of	Beginning	in Current	7	ransfers	Back		Taxable	Part I\	/	Balance at
origin	of year	Year	•	:F1> for help	Parts I & 4		Income	Tax		End of Year
Current	N/A		0	0		0	N/A		0	0
2001	0	N/A		0	N/A			0	0	0
2000	0	N/A		0	N/A			0	0	0
1999	0	N/A		0	N/A			0	0	0
1998	0	N/A		0	N/A			0	0	0
1997	0	N/A		0	N/A			0	0	0
1996	0	N/A		0	N/A			0	0	0
1995	0	N/A		0	N/A			0	0	0
1994	0	N/A		0	N/A			0	0	0
1993	0	N/A		0	N/A			0	0	0
1992	0	N/A		0	N/A			0	0	0 *
Total	0		0	0		0		0	0	0

		Loss		Adjustments			Applied to Re	educ	e		
	Balance at	Incurred	;	and	Loss						
Year of	Beginning	in Current		Transfers	Carried		Taxable		Part IV	Balance at	
origin	of year	Year		<f1> for help</f1>	Back		Income		Tax	End of Year	
Current	N/A		0	0		0	N/A		N/A		0
2001	0	N/A		0	N/A			0	N/A		0
2000	0	N/A		0	N/A			0	N/A		0
1999	0	N/A		0	N/A			0	N/A		0
1998	0	N/A		0	N/A			0	N/A		0
1997	0	N/A		0	N/A			0	N/A		0
1996	0	N/A		0	N/A			0	N/A		0
1995	0	N/A		0	N/A			0	N/A		0
1994	0	N/A		0	N/A			0	N/A		0
1993	0	N/A		0	N/A			0	N/A		0
1992	0	N/A		0	N/A			0	N/A		0
Total	0		0	0		0		0	N/A		0

Whitby Hydro Electric Corporation
Account/Business No.: 864773395RC0001 Year Ended:

Sch. 008 2001-12-31

Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5q)? [101]  $\mbox{N}$ 

	UCC at	Cost of		Lesser of			Recapture of			Undepreciated
Class	Beginning	Additions		Cost or	1/2 of	Rate	Capital Cost	Terminal	Capital Cost	Capital Cost
No.	of Year	During Year	Adjustments	Proceeds	[203]-[207]	%	Allowance	Loss	Allowance	end of year
[200]	[201]	[203]	[205]	[207]	[211]	[212]	[213]	[215]	[217]	[220]
1	0	39,518,946	-758,204	0	1,836,172	4	0	0	372,281	38,388,461
8	0	2,238,139	0	0	103,592	20	0	O	107,604	2,130,535
10	0	777,746	0	0	111,017	30	0	C	50,416	727,330
12	0	635,939	0	0	40,166	100	0	C	150,167	485,772
17	0	322,000	0	0	0	8	0	C	6,493	315,507
2	0	13,524,000	0	0	0	6	0	C	204,527	13,319,473
Total	0	57,016,770	-758,204	0	2,090,947		0	C	891,488	55,367,078
	========	========	========	========	========		========	========	=========	========

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

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

			Number	Number	% of	
	Ctry	Rela-	of % of	of	pre-	Book
	of	tion-	common common	preferred	ferred	value of
	resi- Busine	ess ship	shares shares	shares	shares	capital
Name	dence Number	r Code	owned owned	owned	owned	stock
	(Note	)				
[100]	[200] [300	[400]	[500] [550]	[600]	[650]	[700]
WHITBY HYDRO ENERGY SERV	CORP CA 8647755981	RC0001 3	0 0.00	0	0.00	0
WHITBY HYDRO ENERGY CORP	CA 8647739991	RC0001 1	0 0.00	0	0.00	0

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

RELATED AND ASSOCIATED CORPORATIONS

#### Relationship code:

1 - Parent 2 - Subsidiary 3 - Associated 4 - Related, but not associated

The relationship code represents the relationship that the corporation named has to the filing corporation. For example, if the corporation is the parent corporation of the filing corporation, then the relationship code is "1".

#### Schedule 9

Year Ended:

Sch. 010

2001-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### **CUMULATIVE ELIGIBLE CAPITAL DEDUCTION**

- For use by a corporation that has eligible capital property. For more information, see the "T2 Corporation Income Tax Guide".
- A separate cumulative eligible capital account must be kept for each business.
- This form applies to taxation years that end after February 27, 2000.

Part 1 - Calculation of current year deduction and carry-forward ————————————————————————————————————							
. a.t Galdalalloli di dallolit your doddolloli alia dally lol hala							
Cumulative eligible capital - Balance at end of preceding taxation year							
(if negative, enter "0")	0	Α					
Add:							
Cost of eligible capital property acquired during							
the taxation year							
Amount transferred on amalgamation or wind-up							
of subsidiary0 C							
Other adjustments 0 D							
(	1 312 500	_					
(add amounts B, C, and D) 1,750,000 x 0.75 =	1,312,500	E					
Subtotal (amount A plus amount E)	1,312,500	=					
Deduct:	1,512,500	Г					
Proceeds of sale (less outlays and expenses not otherwise deductible)							
from the disposition of all eligible capital property during							
the taxation year							
The gross amount of a reduction in respect of a forgiven debt							
obligation as provided for in subsection 80(7) 244 0 H							
Other adjustments 0							
(add amounts G, H, and I) $0 \times 0.75 = 248$	0	J					
Cumulative eligible capital balance (amount F minus amount J)	1,312,500	K					
(if amount K is negative, enter "0" at line M and proceed to Part 2)							
Current year deduction	23,158	1					
	23,156	L					
(enter amount L at line 405 of Schedule 1)							
Cumulative eligible capital - Closing balance	1,289,342	M					
Amount K minus amount L (if negative, enter "0")	========	IVI					
Note							
You can claim any amount up to the maximum deduction of 7%. For taxation years starting after							
December 21, 2000, the deduction may not exceed the maximum amount prorated by the number of days in							
the taxation year divided by 365.							

T2 SCH 10 (01) Page 1 of 2

Whitby	Hydro	Elec	ctric	Corp	porati	.on
Account	:/Busir	ness	No.: 8	36477	73395R	C0001

Year Ended:

Sch. 010

2001-12-31

— Part 2 - Amount to be included in income arising from disposition							
(complete this part only if the amount at line K is negative)							
Amount from line K above (show as a positive amount)	• • • • • • • • • • • • • • • • • • • •	• • •	•	0	N		
Total of cumulative eligible capital deductions from income for							
taxation years beginning after June 30, 1988	400	0	1				
Total of all amounts which reduced cumulative eligible capital in	401	•					
the current or prior years under subsection 80(7)	401	0	2				
Total of cumulative eligible capital deductions claimed for							
taxation years beginning before July 1, 1988	0 3						
taxation years beginning before July 1, 1900	• 3						
Negative balances in the cumulative eligible capital account							
that were included in income for taxation years beginning							
before July 1, 1988	0 4						
Line 3 minus line 4·····	0	0	5				
=======	==						
Total of lines 1, 2, and 5 · · · · · · · · · · · · · · · · · ·		0	6				
Line T from Schedule 10 of previous taxation years ending							
after February 27, 2000·····	409	0	7				
Line 6 minus line 7·····		0		0	0		
	=======	==					
Line N minus line O (cannot be negative)				0	Р		
Amount on line 5 0 x 1/2				0	Q		
Line P minus line Q				0	**		
Amount on line R 0 x 2/3 *				0	S		
Lesser of line N or line O·····				0	T		
Amount to be included in income on line 108 of Schedule 1,							
line S <b>plus</b> line T							
For taxation years ending before February 28, 2000,							
line N - line Q······			410	0			
			لنا	========			
* For taxation years ending after February 27, 2000, and before October 18, 2000,							
use fraction 8/9 to calculate line S.							
and matter e.e to balloulate into o.							

Year Ended:

Sch. 023

2001-12-31

## AGREEMENT AMONG ASSOCIATED CANADIAN-CONTROLLED PRIVATE CORPORATIONS (CCPC's) TO ALLOCATE THE BUSINESS LIMIT (1998 and later taxation years)

- For use by a Canadian-controlled private corporation (CCPC) to identify all associated corporations and to allocate the business limit for purposes of the small business deduction. Information from this schedule will be used to determine the date the balance of tax is due and to calculate the business limit reduction.
- An associated CCPC that has more than one taxation year ending in a calendar year, is required to file an agreement for each taxation year ending in that calendar year.
- Column 1: Enter the legal name of each of the corporations in the associated group, including non-CCPCs and CCPCs that have filed an election under subsection 256(2) not to be associated for purposes of the small business deduction.
- Column 2: Provide the Business Number for each corporation (if a corporation is not registered, enter "NR").
- **Column 3:** Enter the code that applies to each corporation:
  - 1 associated for purposes of allocating the business limit (unless association code 5 applies)
  - 2 CCPC that is a "third corporation" that has elected under subsection 256(2) not to be associated for purposes of the small business deduction
  - 3 non-CCPC that is a "third corporation" as defined in subsection 256(2)
  - 4 associated non-CCPC
  - 5 associated CCPC that is not associated for purposes of allocating the business limit because of a subsection 256(2) election made by a "third corporation".
- **Column 4:** Enter the amount allocated to each corporation that has an association code 1 in column 3. The total of all amounts in column 4 can not exceed \$200,000.
- **Column 5:** Complete column for a CCPC that has more than one taxation year ending in a calendar year, and is associated in more than one of those years with another CCPC that has a taxation year ending in the same calendar year. Enter the taxation year to which this agreement applies.
- **Column 6:** Enter the gross Part I.3 tax of the prior year. This is used for the business limit reduction.

Allocation of business limit	
Allosation of Sacinoso minit	
Date filed (for departmental use only)	Year Month Day
Enter the calendar year to which the agreement applies	Year 2001
Is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of the associated corporations listed below?  [075]	[Y/N] [ N ]

T2 SCH 23 (00) Page 1 of 2

1	2	3	4	5	6
Names of associated corporations	Business Number of associated corporations	Association code	Business limit allocated (Note 1)	Taxation year end to which this agreement applies	Gross Part I.3 Tax of the prior year (Notes 2 & 3)
100	200	300	400	500	
Whitby Hydro Electric Corporat	864773395RC0001	1	0	2001-12-31	0
See attached			200,000		0
То	200,000		0		
		======		========	

#### Note 1:

Each corporation will enter the amount allocated to it in column 4 on line 410 of the T2 return unless the corporation's taxation year is less than 51 weeks, in which case the amount allocated in column 4 must be prorated by the number of days in the taxation year divided by 365.

#### Note 2:

#### Reduction to the business limit under subsection 125(5.1)

The reduction to the business limit applies when any member of the associated group had gross Part I.3 tax payable (before the deduction of surtax credits) for its last taxation year ending in the preceding calendar year. The reduction is calculated in the small business deduction are of the T2 return. The amount to be entered at line 415 of the T2 return, (large corporation tax for preceding year), includes the gross Part I.3 tax payable for each corporation that has an "association code" of 1 or 4 in column 3 for its last taxation year ending in the preceding calendar year.

#### Note 3:

If the taxation year of the associated corporation was less than 51 weeks, the amount of gross Part I.3 tax is the unprorated amount before the application of subsection 181.1(2).

Whitby Hydro Electric Corporation Sch. 023-Supp. Account/Business No.: 864773395RC0001 Year Ended: 2001-12-31 AGREEMENT AMONG ASSOCIATED CCPC's TO ALLOCATE THE BUSINESS LIMIT

1	2	3	4	5	6
	Business			Taxation year	Gross
	Number of	Asso-	Business	end to which	Part I.3
Name of associated	associated	ciation	limit	this agreement	Tax of the
corporation	corporation	code	allocated	applies	prior year
			(Note)		
[100]	[200]	[300]	[400]	[500]	
WHITBY HYDRO ENERGY SERV CORP	864775598RC0001	1	200,000	2001-12-31	0
WHITBY HYDRO ENERGY CORP	864773999RC0001	1	0	2001-12-31	0
TOTALS			200,000		0

Note: Each corporation will enter the amount allocated to it in column 4 on line 410 of the T2 return unless the corporation's taxation year is less than 51 weeks, in which case the amount allocated in column 4 must be prorated by the number of days in the taxation year divided by 365.

#### Reduction to the business limit under subsection 125(5.1)

The reduction to the business limit applies when any member of the associated group had gross Part I.3 tax payable (before the deduction of surtax credits) for its last taxation year ending in the preceding calendar year. The reduction is calculated in the small business deduction are of the T2 return. The amount to be entered at line 415 of the T2 return, (large corporation tax for preceding year), includes the gross Part I.3 tax payable for each corporation that has an "association code" of 1 or 4 in column 3 for its last taxation year ending in the preceding calendar year.

#### Schedule 23-Supplementary

Year Ended:

Sch. 024

2001-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

# FIRST TIME FILER AFTER INCORPORATION, AMALGAMATION, OR WINDING-UP OF A SUBSIDIARY INTO A PARENT (1998 and later taxation years)

This schedule must be filed by corporations for the first year of filing after incorporation, amalgamation, or by parent corporations filing for the first time after winding-up a subsidiary corporation(s) under section 88 of the "Income Tax Act" during the current taxation year.

#### Part 1 - Type of operation

100

For those corporations filing for the first time after incorporation or amalgamation, please identify the type of operation that applies to your corporation:

99 Other - if none of the previous descriptions apply

#### - Part 2 - First year of filing after amalgamation -

For the first year of filing after an amalgamation, please provide the following information:

Name of predecessor corporation(s)

200

Business Number (Canadian corporations only)

#### Part 3 - First year of filing after wind-up of subsidiary corporation(s)

For the parent corporation filing for the first time after winding-up a subsidiary corporation(s) under section 88 of the "Income Tax Act," please provide the following information:

Name of subsidiary corporation(s)

400

Business Number (Canadian corporations

only)

500

Commencement date of wind-up

(YYYY/MM/DD)

Date of wind-up (YYYY/MM/DD)

700

T2 SCH 24 (99)

Year Ended:

Sch. 033

2001-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### PART I.3 TAX ON LARGE CORPORATIONS (1998 and later taxation years)

- This schedule is for use by corporations (other than financial institutions and insurance corporations) that have Part I.3 tax payable before the deduction for surtax credits.
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal "Income Tax Act."
- Subsection 181(1) defines the terms "financial institution," "long-term debt," and "reserves."
- Subsection 181(3) provides the basis to determine the carrying value of a corporation's assets or any other amount under Part I.3 in respect of its capital, investment allowance, taxable capital, or taxable capital employed in Canada, or in respect of a partnership in which it has an interest.
- No Part I.3 tax is payable for a taxation year by a corporation that was:
  - 1) a non-resident-owned investment corporation throughout the year;
  - 2) bankrupt [as defined by subsection 128(3)] at the end of the year;
  - 3) a deposit insurance corporation throughout the year, as defined by subsection 137.1(5), or deemed to be a deposit insurance corporation by subsection 137.1(5.1);
  - 4) exempt from tax under section 149 throughout the year on all of its taxable income;
  - 5) neither resident in Canada nor carried on a business through a permanent establishment in Canada at any time in the year; or
  - 6) a corporation described in subsection 136(2) throughout the year, the principal business of which was marketing (including processing incidental to or connected therewith) natural products belonging to or acquired from its members or customers.
- File the completed Schedule 33 with the "T2 Corporation Income Tax Return" within six months of the end of the taxation year.

		Year	Month	Day	
Filing date (for departmental use only)	100			•	

Complete the following areas to determine the amounts needed to calculate Part I.3 tax. If the corporation was not resident in Canada throughout the year and carried on a business through a permanent establishment in Canada, go to Part 5, "Taxable capital employed in Canada - Non-resident corporation."

— Part 1 - Capital ————————————————————————————————————		
Add the following amounts at the end of the year:		
Reserves that have not been deducted in computing income for		
the year under Part I·····	101	0
Capital stock (or members' contributions if incorporated without		
share capital) · · · · · · · · · · · · · · · · · · ·	103	29,494,042
Retained earnings	104	0
Contributed surplus · · · · · · · · · · · · · · · · · · ·	105	0
Any other surpluses · · · · · · · · · · · · · · · · · ·	106	0
Deferred unrealized foreign exchange gains	107	0
All loans and advances to the corporation · · · · · · · · · · · · · · · · · · ·	108	933,097
All indebtedness of the corporation represented by bonds, debentures,		
notes, mortgages, bankers' acceptances, or similar obligations · · · · · · · · · · · · · · · · · · ·	109	28,337,942
Any dividends declared but not paid by the corporation before		
the end of the year·····	110	0
All other indebtedness of the corporation (other than any indebtedness		
in respect of a lease) that has been outstanding for more than 365 days		
before the end of the year · · · · · · · · · · · · · · · · · · ·	111	0

T2 SCH 33 E (99)

(Ce formulaire existe en français.)

Page 1 of 5

Year Ended: 2001-12-31

— Part 1 - Capital (cont'd)						
Proportion of the amount, if any, by which the total of all amounts						
(that would be determined under lines 101, 107, 108, 109, 111 and 112)						
in respect of the partnership of which the corporation is a member						
at the end of the year exceeds the amount of the partnership's deferred						
unrealized foreign exchange losses (see note below)	112		0			
amounted rotagn shouldings tooses (cost hole soleth)	_					
	Subtotal	58,765	,081	58,765,081	A	
	Cubiciai					
Deduct the following amounts:						
Deferred tax debit balance at the end of the year	121		0			
Any deficit deducted in computing the shareholders' equity	122	682	,486			
Any amount deducted under subsection 135(1) in computing income under	_					
Part I for the year, to the extent that the amount may reasonably be						
regarded as being included in any of lines 101 to 112 above · · · · · · · · · · · · · · · · · · ·	123		0			
The amount of deferred unrealized foreign exchange losses	124		0			
The amean of according amean and any of the according to	_					
	Subtotal	682	,486	682,486	В	
			====			
Capital for the year (amount A minus amount B) (if negative, enter "0") · · · · · · · · · · · · · · · · · · ·			190	58,082,595		
			_			
<b>Note:</b> Lines 101, 107, 108, 109, 111, and 112 are determined as follows:						
- Amounts owing to the member or to corporations that are other members of the pa	rtnership	are not				
to be included.						
- Amounts are determined as at the end of the last fiscal period of the partnership er	ndina in					
the year of the corporation.	. 3					
<ul> <li>Amounts at these lines apply to partnerships in the same way that they apply to co</li> </ul>	rporations	i.				
The proportion of the total amounts is determined in accordance with the corporation.	•					
		OI .				
the partnership's income or loss for the fiscal period of the partnership.	511 6 511a1 c	O				
the partnership's income or loss for the fiscal period of the partnership.						
the partnership's income or loss for the fiscal period of the partnership.  Part 2 - Investment allowance			401	0		
the partnership's income or loss for the fiscal period of the partnership.  Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:			401	0 38,780		
the partnership's income or loss for the fiscal period of the partnership.  — Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation			$\equiv$			
the partnership's income or loss for the fiscal period of the partnership.  Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation.  A loan or advance to another corporation (other than a financial institution).  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution).			402			
the partnership's income or loss for the fiscal period of the partnership.  Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation.  A loan or advance to another corporation (other than a financial institution).  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution).			402	38,780		
the partnership's income or loss for the fiscal period of the partnership.  — Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation (other than a financial institution)  A loan or advance to another corporation (other than a financial institution)  A bond, debenture, note, mortgage, or similar obligation of another corporation			402 403 404	38,780		
the partnership's income or loss for the fiscal period of the partnership.  Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation			402 403 404	38,780 0 0		
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the partnership's income or loss for the fiscal period of the partnership.  Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation.  A loan or advance to another corporation (other than a financial institution).  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution).  Long-term debt of a financial institution.  A dividend receivable on a share of the capital stock of another corporation.  A loan or advance to, or a bond, debenture, note, mortgage or similar obligation of,			402 403 404	38,780 0 0		
Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation.  A loan or advance to another corporation (other than a financial institution).  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution).  Long-term debt of a financial institution.  A dividend receivable on a share of the capital stock of another corporation.  A loan or advance to, or a bond, debenture, note, mortgage or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part I.3 [other than by reason of paragraph 181.1(3)(d)].			402 403 404	38,780 0 0		
Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation.  A loan or advance to another corporation (other than a financial institution).  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution).  Long-term debt of a financial institution.  A dividend receivable on a share of the capital stock of another corporation.  A loan or advance to, or a bond, debenture, note, mortgage or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part I.3			403 404 405	38,780 0 0		
Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation.  A loan or advance to another corporation (other than a financial institution).  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution).  Long-term debt of a financial institution.  A dividend receivable on a share of the capital stock of another corporation.  A loan or advance to, or a bond, debenture, note, mortgage or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part I.3 [other than by reason of paragraph 181.1(3)(d)].			403 404 405 406	38,780 0 0 0		
Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation.  A loan or advance to another corporation (other than a financial institution).  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution).  Long-term debt of a financial institution.  A dividend receivable on a share of the capital stock of another corporation.  A loan or advance to, or a bond, debenture, note, mortgage or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part I.3 [other than by reason of paragraph 181.1(3)(d)].			403 404 405 406	38,780 0 0 0		
the partnership's income or loss for the fiscal period of the partnership.  Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation.  A loan or advance to another corporation (other than a financial institution).  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution).  Long-term debt of a financial institution.  A dividend receivable on a share of the capital stock of another corporation.  A loan or advance to, or a bond, debenture, note, mortgage or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part I.3  [other than by reason of paragraph 181.1(3)(d)].  An interest in a partnership.			403 404 405 406 407	38,780 0 0 0		
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Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation.  A loan or advance to another corporation (other than a financial institution).  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution).  Long-term debt of a financial institution.  A dividend receivable on a share of the capital stock of another corporation.  A loan or advance to, or a bond, debenture, note, mortgage or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part I.3  [other than by reason of paragraph 181.1(3)(d)].  An interest in a partnership.			403 404 405 406 407	38,780 0 0 0 0		
Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation.  A loan or advance to another corporation (other than a financial institution).  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution).  Long-term debt of a financial institution.  A dividend receivable on a share of the capital stock of another corporation.  A loan or advance to, or a bond, debenture, note, mortgage or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part I.3 [other than by reason of paragraph 181.1(3)(d)].  An interest in a partnership.  Investment allowance for the year.			403 404 405 406 407	38,780 0 0 0 0		
Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation			403 404 405 406 407	38,780 0 0 0 0		
Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation  A loan or advance to another corporation (other than a financial institution)  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution)  Long-term debt of a financial institution  A dividend receivable on a share of the capital stock of another corporation  A loan or advance to, or a bond, debenture, note, mortgage or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part I.3  [other than by reason of paragraph 181.1(3)(d)]  An interest in a partnership  Investment allowance for the year  Note: Lines 401 to 405 should not include the carrying value of a share of the capital stock of a dividend payable by, or indebtedness of, a corporation that is exempt from tax under Part I of the Act (other than by reason of paragraph 181.1(3)(d) of the Act).	of		403 404 405 406 407	38,780 0 0 0 0 38,780		
Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation	of		403 404 405 406 407	38,780 0 0 0 0 38,780 5	-	
Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation  A loan or advance to another corporation (other than a financial institution)  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution)  Long-term debt of a financial institution  A dividend receivable on a share of the capital stock of another corporation  A loan or advance to, or a bond, debenture, note, mortgage or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part I.3  [other than by reason of paragraph 181.1(3)(d)]  An interest in a partnership  Investment allowance for the year  Note: Lines 401 to 405 should not include the carrying value of a share of the capital stock of a dividend payable by, or indebtedness of, a corporation that is exempt from tax under Part I of the Act (other than by reason of paragraph 181.1(3)(d) of the Act).	of		403 404 405 406 407	38,780 0 0 0 0 38,780	-	
Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation.  A loan or advance to another corporation (other than a financial institution).  A bond, debenture, note, mortgage, or similar obligation of another corporation (other than a financial institution).  Long-term debt of a financial institution.  A dividend receivable on a share of the capital stock of another corporation.  A loan or advance to, or a bond, debenture, note, mortgage or similar obligation of, a partnership all of the members of which, throughout the year, were other corporations (other than financial institutions) that were not exempt from tax under Part I.3 [other than by reason of paragraph 181.1(3)(d)].  An interest in a partnership.  Investment allowance for the year.  Note: Lines 401 to 405 should not include the carrying value of a share of the capital stock of a dividend payable by, or indebtedness of, a corporation that is exempt from tax under Part I of the Act (other than by reason of paragraph 181.1(3)(d) of the Act).  Part 3 - Taxable capital  Capital for the year (line 190).  Deduct: Investment allowance for the year (line 490).	of		403 404 405 406 407	38,780 0 0 0 0 38,780 5	-	
Part 2 - Investment allowance  Add the carrying value at the end of the year of the following assets of the corporation:  A share of another corporation	of		403 404 405 406 407	38,780 0 0 0 0 38,780 5	-	

To be completed by a corporation that was resident in Canada at any time in the year.

- Part 4 - Taxable capital employed in Canada - Canadian resident corporation

Taxable income

Year Ended:

Taxable

Sch. 033

2001-12-31

Taxable capital for		earne	d	_		capital			
the year (line 500)	58,043,815	X in Ca	nada	610	1,000	employed	690	58,043,815	
					=	in Canada			
		Taxal	ole income		1,000				
Notes: 1) Regulation 860	1 gives details o	n calculatir	g the amount o	f taxable inc	ome earned in C	anada.			
· -	-		-		, for the purposes				
•	lation, be deem		-						
				-	lered when comp	letina			
the above calcu	· ·	aion, reogai	anon ooo i ono	aid 50 0011010	ioroa whon comp	noung			
the above calcu	nation.								
— Part 5 - Taxable ca	nital employ	ed in Ca	nada - Non	-resident	corporation				
To be completed by a corpor					=				
a business through a permar				agriout tilo y	aria darrida d	•			
a business unough a permai	CIT COLUDIOIIITIC	int iii Oanat	.a.						
Total of all amounts which is	the carrying valu	ie at the en	d of the year of	an asset of					
the corporation used in the ye					husiness				
it carried on during the year t		-					701	0	
<b>Deduct</b> the following amount		ieni estabi	Siment in Can	aua				•	
=		voor lothor	than indobteds	000					
Corporation's indebtedness a				೮ಎ১					
described in any of paragrap	. , , ,								
be regarded as relating to a l		-		-	711		^		
a permanent establishment in					711		0		
Total of all amounts each of	•		•						
of an asset described in subs	. ,	•							
in the year, or held in the year		, ,	•						
it carried on during the year i	n Canada····	• • • • • • •	• • • • • • • • • • •	• • • • • • • • •	712		0		
Total amount of carrying value	e at the end of y	ear of an a	sset of the corp	oration					
that is a ship or aircraft the co	orporation opera	ted in interi	national traffic,						
or personal property used or					_				
during the year in Canada $\boldsymbol{\cdot}$ .		• • • • • • •			713		0		
		-	Total deduction:	s (add lines 7	711, 712, and 71	3)	0	0	E
Taxable capital employed i							_		
(line 701 minus amount E) (if	negative, enter	"0")••••					790	0	
— Part 6 - Calculation	of gross Pa	art I.3 ta	· —						
Taxable capital employed in	Canada for the y	ear							
(line 690 or 790, whichever a	pplies)•••••	• • • • • • •	• • • • • • • • • • • • • • • • • • • •	• • • • • • • •		• • • • • • • • • • • • • • • • • • • •		58,043,815	
<b>Deduct:</b> Capital deduction	claimed for the y	ear (enter	\$10,000,000 or	, for related	corporations,				
the amount alloca	ed on Schedule	36) • • • •					801	7,622,682	
Excess of taxable capital em	oloyed in Canad	a over capi	tal deduction • •				811	50,421,133	
•	•								
Gross Part I.3 tax:	Li	ne 811	50,421,1	33 <sub>X</sub>	.2250% =			113,448	F
Where the taxation year of a	corporation is le	ss than 51	weeks, calculat	e the amoun	t of				
tax payable as follows:			.,						
payable as lollows.		Numh	er of days in th	e vear					
Amount F	113,448	X	92	o your	=			28,595	G
AHIUUHU		^			=			20,000	~
		<b>-</b>	365	<b>_</b>					
Crees Bort I 2 to /	ar Curbible	!! \					820	20 505	
Gross Part I.3 tax (amount F	oi G, wnicheve	applies) •	• • • • • • • • • • •		• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	020	28,595	
								========	

Year Ended:

2001-12-31

Part 7 - Calculation of current yea	ır surtax cr	redits ———					
- Corporations can claim a credit against their Pa			urtax pavable.				
This is called the surtax credit.			, . ,				
- Any unused surtax credit can be carried back the	hree vears or	carried forward seven ve	ars. Unused surtax				
credits must be applied in order of the oldest fir	-	,					
- Refer to subsection 181.1(7) of the Act when ca		amount deductible in resi	pect of				
a corporation's unused surtax credits where co	_						
the year in which the credits arose and the year		•					
	, , , , ,						
Current year surtax credit equals current year Car	nadian surtax	payable.					
Canadian surtax payable							
For a corporation that was not resident in Canada							
a) line 600 from the T2 return · · · · · · · · · · · · · · · · · · ·				0			
b) line 700 from the T2 return				0	0	Н	
In any other case, the lesser of c and d below:							
		line 690 of this schedule					
c) line 600 from the T2 return	0 <sub>X</sub>	58,043,815	=	0			
		58,043,815					
		line 500 of this schedule					
d) line 700 from the T2 return · · · · · · · · · · · · · · · · · · ·				0	0	1	
Carrier   11   12   13   14   15   15   15   15   15   15   15				830	0		
Current year surtax credit (amount H or I, which	never applies)			<del></del>			
Current year surtax credit (amount H or I, which	never applies)						
Current year surtax credit (amount H or I, which	never applies)						
Part 8 - Calculation of Part I.3 tax	credit avai	ilable for carry- for	ward ———				
Part 8 - Calculation of Part I.3 tax Amount on line 830	credit avai	ilable for carry- for	ward —		0		
Part 8 - Calculation of Part I.3 tax	credit avai	ilable for carry- for	ward —			J	
Part 8 - Calculation of Part I.3 tax Amount on line 830	credit avai	ilable for carry- for	ward —		0 28,595	•	
Part 8 - Calculation of Part I.3 tax Amount on line 830	credit avai	ilable for carry- for	ward —	 Net amount	0 28,595 	•	
Part 8 - Calculation of Part I.3 tax Amount on line 830 Less: Part I.3 tax before deducting surtax credits	credit avai	ilable for carry- for	ward —	 Net amount	0 28,595	•	
Part 8 - Calculation of Part I.3 tax Amount on line 830 Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents the	credit avai	ilable for carry- for	ward —	 Net amount	0 28,595 	•	
Part 8 - Calculation of Part I.3 tax Amount on line 830 Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents tax credits that may be carried forward from taxati	credit avai	ilable for carry- for Part I.3 r to 1992 and	ward —	 Net amount	0 28,595 	•	
Part 8 - Calculation of Part I.3 tax  Amount on line 830  Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents tax credits that may be carried forward from taxatiapplied this year to reduce Canadian surtax payate	credit avai	Part I.3 r to 1992 and Schedule 37 for	ward	 Net amount	0 28,595  -28,595 	К	
Part 8 - Calculation of Part I.3 tax Amount on line 830 Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents tax credits that may be carried forward from taxati	credit avai	Part I.3 r to 1992 and Schedule 37 for	ward	Net amount	0 28,595 	•	
Part 8 - Calculation of Part I.3 tax  Amount on line 830  Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents tax credits that may be carried forward from taxatiapplied this year to reduce Canadian surtax payate	credit avai	Part I.3 r to 1992 and Schedule 37 for	ward	Net amount	0 28,595  -28,595 	К	
Part 8 - Calculation of Part I.3 tax Amount on line 830 Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents t tax credits that may be carried forward from taxati applied this year to reduce Canadian surtax payal unused Part I.3 tax credit balance	credit avai (line 820) the amount of ion years prior ble. Refer to S	ilable for carry- for Part I.3 r to 1992 and Schedule 37 for	ward	Net amount	0 28,595 	К	
Part 8 - Calculation of Part I.3 tax Amount on line 830 Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents t tax credits that may be carried forward from taxati applied this year to reduce Canadian surtax payal unused Part I.3 tax credit balance  If the amount on line K is "negative," it represents	credit avai(line 820) the amount of ion years prior ble. Refer to S	Part I.3 r to 1992 and Schedule 37 for	ward ———	Net amount	0 28,595  -28,595 	K	
Part 8 - Calculation of Part I.3 tax Amount on line 830 Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents t tax credits that may be carried forward from taxati applied this year to reduce Canadian surtax payal unused Part I.3 tax credit balance	credit avai(line 820) the amount of ion years prior ble. Refer to S	Part I.3 r to 1992 and Schedule 37 for	ward ———	Net amount	0 28,595 	К	
Part 8 - Calculation of Part I.3 tax Amount on line 830 Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents t tax credits that may be carried forward from taxati applied this year to reduce Canadian surtax payal unused Part I.3 tax credit balance  If the amount on line K is "negative," it represents	credit avai(line 820) the amount of ion years prior ble. Refer to S	Part I.3 r to 1992 and Schedule 37 for	ward ———	Net amount	0 28,595  -28,595	K	
Part 8 - Calculation of Part I.3 tax Amount on line 830 Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents t tax credits that may be carried forward from taxati applied this year to reduce Canadian surtax payal unused Part I.3 tax credit balance  If the amount on line K is "negative," it represents	credit avai(line 820) the amount of ion years prior ble. Refer to S	Part I.3 r to 1992 and Schedule 37 for	ward ———	Net amount	0 28,595  -28,595	K	
Part 8 - Calculation of Part I.3 tax Amount on line 830  Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents t tax credits that may be carried forward from taxati applied this year to reduce Canadian surtax payat unused Part I.3 tax credit balance	credit avai	Part I.3 r to 1992 and Schedule 37 for  of unused surtax credit of n the current year	ward ————	Net amount	0 28,595  -28,595	K	
Part 8 - Calculation of Part I.3 tax  Amount on line 830  Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents t tax credits that may be carried forward from taxati applied this year to reduce Canadian surtax payal unused Part I.3 tax credit balance  If the amount on line K is "negative," it represents other years that may be applied to reduce Part I.3  Part 9 - Calculation of current years	credit avai	Part I.3 r to 1992 and Schedule 37 for of unused surtax credit of n the current year	ward ————	Net amount	0 28,595  -28,595	K	
Part 8 - Calculation of Part I.3 tax Amount on line 830  Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents t tax credits that may be carried forward from taxati applied this year to reduce Canadian surtax payat unused Part I.3 tax credit balance	credit avai	Part I.3 r to 1992 and Schedule 37 for of unused surtax credit of n the current year	ward ————	Net amount	0 28,595  -28,595  0 	K	
Part 8 - Calculation of Part I.3 tax  Amount on line 830  Less: Part I.3 tax before deducting surtax credits  If the amount on line K is "positive," it represents tax credits that may be carried forward from taxati applied this year to reduce Canadian surtax payal unused Part I.3 tax credit balance  If the amount on line K is "negative," it represents other years that may be applied to reduce Part I.3  Part 9 - Calculation of current yea Amount K (if positive)	credit avai	Part I.3 r to 1992 and Schedule 37 for of unused surtax credit of n the current year	ward ————	Net amount	0 28,595  -28,595  0 	K	
Part 8 - Calculation of Part I.3 tax  Amount on line 830	credit avai	Part I.3 r to 1992 and Schedule 37 for of unused surtax credit of n the current year	ward ————	Net amount	0 28,595  -28,595  0 	K	
Part 8 - Calculation of Part I.3 tax  Amount on line 830	credit avai	Part I.3 r to 1992 and Schedule 37 for of unused surtax credit of n the current year  surtax credit amount L above)	ward	Net amount	0 28,595  -28,595  0 	K	
Part 8 - Calculation of Part I.3 tax  Amount on line 830	credit avai	Part I.3 r to 1992 and Schedule 37 for of unused surtax credit of n the current year  surtax credit amount L above)	ward	Net amount	0 28,595 	K	

Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001	Year Ended:		2001-12-	-31	Sch.	033
Part 10 - Calculation of net Part I.3 tax payable						
Gross Part I.3 tax (line 820)  Deduct the following amounts:		•	28,595	N		
Current year surtax credit applied						
(the lesser of lines 820 and 830) Unused surtax credit from prior years applied		0				
Unused Sultax cledit from phot years applied						
Total (cannot exceed	amount on line 820)	0	0	0		
Net Part I.3 tax payable (amount N minus amount O)  Enter this amount at line 704 of the T2 return		870	28,595			
Enter this amount at line 704 of the 12 leturn	• • • • • • • • • • • • • • • • • • • •	•• [5/6]	20,393			

Attached Sch.

933,097.00

Total

LINE 108

CURRENT PORTION OF	CONSUMER	AND	OTHER	DEPOSITS	92,367.00 0.00
CONSUMER AND OTHER	DEPOSITS				840,730.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					==========

Year Ended:

Sch. 036

2001-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

# AGREEMENT AMONG RELATED CORPORATIONS - PART I.3 TAX (1998 and later taxation years)

- Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 among the members of the related group.

Do not file this agreement if no members of the related group are liable to pay Part I.3 tax.

Are any members of the related group liable to pay Part I.3 tax?	[Y/N]	[ ]	۱ ،
--	-------	-----	-----

- In cases where a related corporation has more than one taxation year ending in a calendar year, it is required to file an agreement for each taxation year ending in that calendar year.
- A corporation that is related to any other corporation at any time in a taxation year of the corporation ending in a calendar year may file such an agreement.
- In accordance with subsection 181.5(7) of the federal "Income Tax Act", a Canadian-controlled private corporation is not considered to be related to another corporation for purposes of the capital deduction unless it is also associated with that corporation.
- Attach additional schedules if space for agreement is not sufficient.

Agre	ement —			Year Month Day
Date filed	(for departmental use only)			010
	amended agreement?······c			Year
in	his agreement must include all the i cluding members to which no amou ember which is exempt from Part I.	int of capital deduction is alloc	cated for the year. However, a	iny
	all corporations which pers of the related group	Business Number (Note 1)	Allocation of capital deduction for the year	Taxation year end to which this agreement applies (Note 2)
	200	300	400	500
Whitby	Hydro Electric Corporat	864773395RC0001	7,622,682 2,377,318	2001-12-31
	Total (not t	o exceed \$10,000,000)	10,000,000	
Note 1:	If a corporation is not registered er	nter, "NR".		
Note 2:	An entry is only required for a corp calendar year and is related in two a taxation year ending in that caler each such taxation year at the end equal to its capital deduction for the which this agreement applies.	or more of those taxation year ndar year. The capital deducti I of which it is related to the of	ars to another corporation that on of the first corporation for ther corporation is an amount	t has

- Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 among the members of the related group.
- In accordance with subsection 181.5(7) of the federal Income Tax Act, a Canadian-controlled private corporation is not considered to be related to another corporation for purposes of the capital deduction unless it is also associated with that corporation.

Names of all corporations		Allocation of	Taxation year end to
which are members of the		capital deduction	which this agreement
related group	Business Number	for the year	applies
	(Note 1)		(Note 2)
[200]	[300]	[400]	[500]
WHITBY HYDRO ENERGY SERV CORP	864775598RC0001	2,377,318	2001-12-31
WHITBY HYDRO ENERGY CORP	864773999RC0001	0	2001-12-31

**TOTAL** 2,377,318

Note 1: If a corporation is not registered, enter "NR".

Note 2: An entry is only required for a corporation that has more than one taxation ending in the same calendar year and is related in two or more of those taxation years to another corporation that has a taxation year ending in that calendar year. The capital deduction of the first corporation for each such taxation year at the end of which it is related to the other corporation is an amount equal to its capital deduction for the first such taxation year. Enter the taxation year end to which this agreement applies.

#### Schedule 36 - Supplementary

2001-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

# SHAREHOLDER INFORMATION (1998 and later taxation years)

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

Name of shareholder	Business Number	Social Insurance	Percentage common	Percentage preferred
		Number	shares	shares
100	(note 1)	(note 2)	400	500
WHITBY HYDRO ENERGY CORP	864773999RC000	1	100.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00

- **Note 1:** If a corporate shareholder does not have a business number, NR must be entered to indicate the corporation is not registered.
- **Note 2:** If an individual shareholder does not have a social insurance number, NA must be entered to indicate the SIN is not available.
- Note 3: If a trust holds 10% or more of the corporation's common or preferred shares, enter "NR" for the business number and, if space permits, enter the trust's name and account number. Do not enter anything in the "SIN" column.

T2 SCH 50 (99)



# Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

## Revised 2001

## CT23 Corporations Tax and **Annual Return**

Corporations Tax Act - Ministry of Finance (MOF) Corporations Information Act - Ministry of Consumer and Business Services (MCBS) (fomerly Ministry of Consumer and Commercial Relations)

This return is a combination of the Ministry of Finance (MOF) CT23 Corporations Tax Return and the Ministry of Consumer and Business Services (MCBS) Annual Return. Page 1 is a common page required for both returns. For tax purposes, depending on which criteria the corporation satisfies, it must complete either the Exempt from Filing (EFF) declaration on page 2 or file the CT23 Return, together with the applicable schedules. Corporations that do not meet the EFF criteria but do meet the Short-Form criteria, may request and file the CT23 Short-Form Return (see page 2).

The Annual Return (common page 1 and MCBS Schedules A or K) contains non-tax information collected under the authority of the Corporations Information Act for the purpose

of maintaining a public database of corporate information. This return must be completed by Ontario share-capital corporations or Foreign-Business share-capital corporations that have an extra-provincial licence to operate in Ontario. Ministry Use Page 1 of 24 MCBS Annual Return Required? (Refer to Guide) Ontario Corporations Tax Account No. (MOF) Corporation's Legal Name (including punctuation) and Mailing Address 1800225 Whitby Hydro Electric Corporation This CT23 Return covers the Taxation Year year month day Start 2001-10-01 100 Taunton Road East vear month day PO Box 59 End 2001-12-31 Whitby ON CA L1N-5R8 Date month day Date of Incorporation or Amalgamation Yes Has address changed since last filed CT23 Return? of Change vear month day 2000-11-01 Registered/Head Office Address 100 Taunton Road East PO Box 59 Ontario Corporation No. Whitby (MCBS) ON L1N-5R8 Location of Books and Records Canada Customs and Revenue Agency 100 Taunton Road East (formerly Revenue Canada) Business No. PO Box 59 If applicable, enter Whitby 864773395RC0001 CA L1N-5R8 Name of person to contact regarding this CT23 Return Fax No. Telephone No. Jurisdiction Ontario Incorporated 905-668-5878 RAMONA ABI-RASHED Address of Principal Office in Ontario (Extra-Provincial Corporations only) (MCBS) If not incorporated in Ontario, indicate the date Ontario business activity commenced and ceased: vear month day Commenced year month day Ceased Former Corporation Name (Extra-Provincial Corporations only) (Not Applicable) Х (MCBS) (Not Applicable) Preferred Language/Langue de préférence No. of Schedule(s) French Information on Directors/Officers/Administrators must be completed on MCBS English analais français Schedule A or K as appropriate. If additional space is required for Schedule A, 0 only this schedule may be photocopied. State number submitted (MCBS). Ministry use No If there is no change to the Directors'/Officers'/Administrators' information previously Х change submitted to MCBS, please X this box. Schedule(s) A and K are not required (MCBS). Certification (MCBS) I certify that all information set out in the Annual Return is true, correct and complete. Name of Authorized Person (Print clearly or type in full) RAMONA ABI-RASHED Other individual having knowledge Title: Director of the affairs of the Corporation Note: Sections 13 and 14 of the Corporations Information Act provide penalties for making false or misleading statements or omissions.

2001-12-31

# **CT23 Corporations Tax Return**

Identification continued (for CT23 filers only)

Whitby Hydro Electric Corporation

Type of Corporation – Please "X" box(es) if applicable	in sections 1 & 2	Ontario Retail Sales Tax Vendor Permit No. (Use Head Office no.)
Canadian-controlled Private (CCPC) all year (Generally a private corporation of which 50% or more shares are owned by Canadian residents.) (fed.s.125(7)(b))		if applicable, enter  Ontario Employer Health Tax Account No.
2 Other Private		(Use Head Office no.)
3 Public		if applicable, enter
4 Non-share Capital	(nearest percent) Share Capital with full voting rights	
5 Other (specify)	owned by Canadian Residents 100 %	Specify major business activity
2 1 Family Farm Corporation s.1 (2)	14 Bare Trustee Corporation	
2 Family Fishing Corporation s.1 (2)	15 Branch of Non-residents s.63(1)	
3 Mortgage Investment Corporation s.47	16 Financial institution prescribed by Regulation only	
4 Credit Union s.51	17 Investment Dealer	
5 Bank Mortgage Subsidiary s.61 (4) 6 Bank s.1 (2)	Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale	
7 Loan and Trust Corporation s.61 (4)	19 X Hydro successor, Municipal Electrical Utility or subsidiary of either	
8 Non-resident Corporation s.2(2)(a) or (b)	20 Producer and seller of steam for uses other than for the generation of electricity	
9 Non-resident Corporation s.2(2)(c)	21 Insurance Exchange s.74.4	
10 Mutual Fund Corporation s.48	22 Farm Feeder Finance Co-operative Corporation	
Non-resident owned investment Corporation s.49	23 Professional Corporation (incorporated professionals only)	
Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)		
Please "X" box(es) if applicable:		
X First Year of Filing	Final Taxation Year up to Dissolution (wind-up)	Transfer or Receipt of Asset(s) involving a corporation having a Canadian permanent
Amended Return	Final Taxation Year before Amalgamation	establishment outside Ontario
Taxation Year End has changed - Canada Customs and Revenue Agency (formerly Revenue Canada) approval required	Floating Fiscal Year End	Acquisition of Control fed s.249(4)  Date Control was acquired  year month day
Was the corporation inactive throughout the taxation year?		Yes No
Has the corporation's Federal T2 Return been filed with the 0	Canada Customs and Revenue Agency (CCRA)?	x
Are you requesting a refund due to: the Carry-back of a Lo	oss?	<u> </u>
an Overpayment?		x
a Specified Refundab	ole Tax Credit?	
Are you a Member of a Partnership or Joint Venture?		

Income Tax Payable (before deduction of tax credits) Incentive Deduction for Small Business Corporations (IDSBC) (s.41) (If this section is not completed, the IDSBC will be denied.) Income from active business carried on in Canada for federal purposes (fed.s.125(1)(a)) Federal taxable income, less adjustment for foreign tax credit (fed.s.125(1)(b)) Add: Subtract: Losses of other years deducted for Ontario purposes (s.34) Federal Business limit for the year before the application of fed.s.125(5.1) (not exceeding \$200,000) (Attach federal T2 SCH 23 if associated) 55 0. Add: Ontario enhancement of federal business limit Number of Days in Taxation Year Days after Dec 31, 2000 and before Oct 1, 2001 Total Days 40,000 x 92 55 42 0. 200,000 0 Days after Sept 30, 2001 and before Jan 1, 2003 Total Days 80.000 × 73 92 43 0. X From 55 200,000 0 Days after Dec 31, 2002 and before Jan 1, 2004 Total Davs 120,000 X 92 46 55 0 200,000 44 42 46 0.+ federal business limit 0. 45 **Business Limit for Ontario purposes** 55 44 100.0000 % X 56 0. 0. 30 60 Income eligible for the IDSBC From \* Ontario Allocation Least of 45 50 \* Note: Ontario Allocation for IDSBC purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)). continued on Page 5

Х

DOLLARS ONLY

Λ

Whitby Hydro Electric Corporation

1800225

2001-12-31

. . . . . . . . . . . . . . . . . . .

Income Tax continued from Page 5

Additional Deduction for Credit Unions	s (s.51(4))	(Attach schedule)
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110 0•

120

### Manufacturing and Processing Profits Credit (M&P) (s.43)

Applies to Eligible Canadian Profits from manufacturing and processing, farming, mining, logging and fishing carried on in Canada, as determined by regulations.

Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purposes, after deducting depletion and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming this credit, attach a copy of the federal T2 SCH 27 including necessary changes for Ontario tax purposes (e.g. different C.C.A. claimed).

The whole of the active business income qualifies as Eligible Canadian Profits if: a) your active business income from sources other than manufacturing and processing, mining, farming, logging or fishing is 20% or less of the total active business income and b) the total active business income is \$250,000 or less.

Eligible Canadian Profits +		120 0.
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	From	56 0.
Add: Adjustment for Surtax on Canadian-controlled private corporations		
From 100 0•÷ From 30 100.0000 % ÷ From 78 6.5000 % = 121	0.	
Lesser of 56 or 121 *Ontario Allocation +		122 0•
120 - 56 + 122 =		130 0•
Taxable Income +	From	-1,354,845•
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	From	56 0.
Add: Adjustments for Surtax on Canadian-controlled private corporations +	From	122 0.
Subtract: Taxable Income From 10 -1,354,845, X Allocation % to jurisdictions outside Canada .0000 %		140 0•
Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses		141 0.
10 - 56 + 122 - 140 - 141 =		142 0.
Number of Days in Taxation Year		
Claim Days before Oct 1, 2001 Total Days		
143		0•
Lesser of 130 or 142 * Ontario Allocation		
Days after Sept 30, 2001 and Total Days		
before Jan 1, 2003		0
143		0.
Days after		
Dec 31, 2002 and Total Days before Jan 1, 2004		
143 0. X From 30 100.0000 % X 1.0000 % X 31 0 ÷ 73 92 =+ 155		0.
Lesser of 130 or 142 *Ontario Allocation 92		
M&P claim for taxation year 153 + 154 + 155	=	160 0•
*Note: Ontario Allocation for M&P Credit purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.43(1))		
Manufacturing and Processing Profits Credit for Electrical Generating Corporations	=	161 0•
Manufacturing and Processing Profits Credit for Corporations that Produce		
and Sell Steam for uses other than the Generation of Electricity	=	162 0•
Credit for Foreign Taxes Paid (s.40)		
Applies if you paid tax to a jurisdiction outside Canada on foreign investment income (Info. Bulletins 15-79 & 2739)		170 0•
(Attach schedule).		

## Credit for Investment in Small Business Development Corporations (SBDC)

**Applies** if you have an unapplied, previously approved credit from prior years' investments in new issues of equity shares in Small Business Development Corporations. Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former Small Business Development Corporations Act)

	Eligible Credit	175 0	Credit Claimed	180 0
Subtotal of Income Tax	40 - 70 + 100 - 110 - 160	_ 161 _ 162 _ 170 _	180 =	190 0
continued on Page 7				

Whitby Hydro Electric Corporation

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## Income Tax continued from Page 6

# Specified Tax Credits (Refer to Guide)

Ontario Innovation Tax Credit (OITC) (s.43.3) Applies to research and development in O	ntario		
Eligible Credit From 5620 OITC Claim Form (Attach original Claim Form)		+ 191	0.
		. [121]	<u> </u>
Co-operative Education Tax Credit (CETC) (s.43.4) Applies to employment of eligible str	udents.		
		+ 192	0.
,			
Ontario Film & Television Tax Credit (OFTTC) (s.43.5)			
Applies to qualifying Ontario labour expenditures for eligible Canadian content film and television	n productions.		
Eligible Credit From 5899 Claim Form Certified by Ontario Film Development Corporation			
(Retain original Claim Form. Do not submit the Claim Form with the CT23 Tax Return.)		+ 193	0.
Graduate Transitions Tax Credit (GTTC) (s.43.6)	No. of Graduates From 6596		
Applies to employment of eligible unemployed graduate students.	194		
Eligible Credit From 6599 Summary Schedule G	<del></del>	+ 195	0.
Ontario Book Bublishing Tay Cradit (OPRIC) (c. 42.7)			
Ontario Book Publishing Tax Credit (OBPTC) (s 43.7)			
Applies to qualifying expenditures in respect of eligible literary works by first-time Canadian auth		Lina	^
Eligible Credit From 6900 OBPTC Claim Form (Attach only the original Claim Form. Retain the	e Certification Form)	+ 196	0.
Ontario Computer Animation and Special Effects Tax Credit (OCASE) (s.43.8)			
Applies to labour relating to computer animation and special effects on an eligible production.			
Eligible Credit From 6700 Claim Form Certified by Ontario Film Development Corporation			
		<sub>+</sub> 197	0
(Retain original Claim Form. Do <b>not</b> submit the Claim Form with the CT23 Tax Return.)		+ 197	0.
Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)			
Applies to qualifying R&D expenditures under an eligible research institute contract.			
Eligible Credit From 7100 OBRITC Claim Form (Attach original Claim Form)		+ 198	0.
Ontario Production Services Tax Credit (OPSTC) (s.43.10)			
Applies to qualifying Ontario labour expenditures for eligible non-Canadian content film and telev	vision productions.		
Eligible Credit From 7300 Claim Form certified by Ontario Film Development Corporation			
(Retain original Claim Form. Do <b>not</b> submit the Claim Form with the CT23 Tax Return.)		+ 199	0.
Ontario Interactive Digital Media Tay Credit (OIDMTC) (c. 42.44)			
Ontario Interactive Digital Media Tax Credit (OIDMTC) (s.43.11)			
Applies to qualifying labour expenditures of eligible products for the taxation year.			
Eligible Credit From 7400 Claim Form certified by Ontario Film Development Corporation			
(Retain original Claim Form. Do <b>not</b> submit the Claim Form with the CT23 Tax Return.)		+ 200	0.
Ontario Sound Recording Tax Credit (OSRTC) (s.43.12)			
Applies to qualifying expenditures in respect of eligible Canadian sound recordings.			
Eligible Credit From 7500 OSRTC Claim Form (Attach only the original Claim Form. Retain the	e Certification Form)	+ 201	0.
			<u></u>
Other (specify)		+ 201.1	0.
		. 201.1	<b>0</b>
Total Specified Tax Credits	1 . 400 . 1000 . 1004 . 204.4	220	0.
Total Specified Tax Credits   191   +   192   +   193   +   195   +   196   +   197   +   198	3 + 199 + 200 + 201 + 201.1	= 220	<u> </u>
Specified Tax Credits Applied to reduce Income Tax		= 225	0.
Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss		= 230	0.
<del></del>			<u> </u>
To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see De		the CMT	
on <i>Page 8</i> . If CMT is not applicable, transfer amount in 230 to Income Tax in <i>Summary OR</i>	Secuon on Fage 16.		
If CMT is not applicable for the current taxation year but your corporation has CMT Credit Ca	arryovers that you want to apply to reduc	е	
income tax otherwise payable, then proceed to and complete the Application of CMT Cred	lit Carryovers section part B, on Page 8.		

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# **Corporate Minimum Tax (CMT)**

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ט	ete	rmın	ation	ot a	AΒΙ	blica	ability	V

Applies if either Total Assets 249 exceeds \$5,000,000 or Total Revenue 250 exceeds \$10,000,000.

Short Taxation Years - Special rules apply for determining total revenue where the taxation year of the corporation or any associated corporation or any fiscal period of any partnership(s)/joint venture(s) of which the corporation or associated corporation is a member, is less than 51 weeks.

Associated Corporation - The total assets or total revenue of associated corporations is the total assets or total revenue for the taxation year ending on or before the date of the claiming corporation's taxation year end.

* Total Assets of the corporation			+ 240	68,777,4	08•	
* Total Revenue of the corporation			<u> </u>		. + 241	67,355,461
If you are a member of an associated group (x)	2 <b>X</b> (Yes)					
Name of associated corporation (Canadian & foreign)  Acc	tario Corporations Tax count No. (MOF) applicable)	Taxation Year End		* Total assets	*	Total Revenue
See attached	,		+ 243	35.510.5	52•+ 244	3,176,423
			+ 245	00,010,0	•+ 246	
			+ 247		•+ 248	•
Aggregate Total Assets 240 + 243 + 245 +	247 , etc.		_ 249	104,287,9	60.	
Aggregate Total Revenue 241 + 244 + 246 +	248 , etc				= 250	70,531,884
If CMT is applicable to current taxation year, complete section on Pages 19, 20 and 21 of CT23.  Calculation: CMT (Attach Schedule A: Calculation of CMT)		ow and <b>Corporate i</b>	mmmum rax	Scriedules A trirou	gn E	
Gross CMT Payable CMT Base From 2135		<b>0</b> • X From 30	100	.0000 <sub>% × 4%</sub>	= 276	0.
,	If negative, enter zero	<u> </u>	Ontario Allo			
Subtract: Foreign Tax Credit for CMT purposes (Attach sched	,				277	0.
Subtract: Income Tax				– Fro		0.
Net CMT Payable (If negative, enter Nil on Page 18.)				=	280	0.
If 280 is less than zero and you do not have a CMT credit carryove  If 280 is less than zero and you have a CMT credit carryove  If 280 is greater than or equal to zero, transfer 230 to Pa on Page 21.	er, complete A & B belov	N.		iummary, on Page 1		yovers,
CMT Credit Carryover available				Fro	2307	0.
Application of CMT Credit Carryovers						
A. Income Tax (before deduction of specified credits)     Gross CMT Payable     Subtract: Foreign Tax Credit for CMT purposes		- []		+ Fro	om 190	0.
If 276 - 277 is negative, enter NIL in 290		=		0. –	290	0•
Income Tax eligible for CMT Credit		·		=	300	0.
moonio rancongisto on one ocom					<u> </u>	
B. Income tax (after deduction of specified credits)				+ Fro	m 230	0.
Subtract: CMT credit used to reduce income taxes					310	0.
Income Tax				=	320	0.
If A & B apply, 310 cannot exceed the lesser of 230	, 300 and your CM	Γ credit carryover a	available	2307		Transfer to page 18
If only B applies, 310 cannot exceed the lesser of	230 and your CMT cre	edit carryover avail	able 230	7.		

<sup>\*</sup> These amounts include the corporation's and associated corporations' share of any partnership(s)/joint venture(s) total assets and total revenue.

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# Whitby Hydro Electric Corporation

### Capital Tax (Refer to Guide)

**Paid-up Capital** 

continued on Page 10

If your corporation is a Financial Institution (s.58(2)), proceed to page 14.

If your corporation is not a member of an associated group and/or partnership and (1) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$1,000,000 or less and the taxation year ends on or after January 1, 2000, or (2) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$1,500,000 or less and the taxation year ends on or after January 1, 2001, it is exempt from Capital Tax for the taxation year. A corporation that meets these criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL in 550 on Page 13 and complete the return from that point. All other corporations must compute their Taxable Capital in order to determine their Capital Tax payable.

Members of a partnership (limited or general) or a joint venture, must attach all financial statements of each partnership. The Paid-up Capital of each corporate partner must include its share of liabilities that would otherwise be included if the partnership were a corporation. If Investment Allowance is claimed, Total Assets

must be adjusted by adding the corporation's share of the partnership's Total Assets and by deducting investments in the partnership as it appears on the corporation's balance sheet, in addition to any other required adjustments (s.61(5)). Special rules apply to limited partnerships (Inf.B.15-79, Int.B.L-12 and Int.B.L-16)

Any Assets and liabilities of a corporation that are being utilized in a joint venture must be included along with the corporation's other Assets and liabilities when calculating its Taxable Paid-up Capital.

Special rules and rates apply to Non-Resident corporations (s.63, s.64 and s.69(3)).

Paid-up Capital of Non-resident: Paid-up capital employed in Canada of a non-resident subject to tax by virtue of s.2(a) or (b), and whose **business is not carried on solely in Canada** is deemed to be the **greater** of (1) taxable Income in Canada divided by 8 percent or (2) total assets in Canada minus certain indebtedness in accordance with the provisions of s.63(1)(a).

. a.a. ap oapita.		
Paid-up capital stock	+ 350	2,949,042.
Retained earnings (if deficit, deduct)	± 351	-682,486.
Capital and other surpluses, excluding appraisal surplus (Inf.B.30-83)	+ 352	0.
Loans and advances (Attach schedule)	+ 353	1,840,730.
Bank loans	+ 354	0.
Bankers acceptances	+ 355	0.
Bonds and debentures payable	+ 356 2	8,337,942.
Mortgages payable	+ 357	0.
Lien notes payable	+ 358	0.
Deferred credits (including income tax reserves, and deferred revenue where it would		_
also be included in paid-up capital for the purposes of the large corporations tax)	+ 359	0.
Contingent, investment, inventory and similar reserves	+ 360	0.
Other reserves not allowed as deductions for income tax purposes (Attach schedule)	+ 361	0.
Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s))	+ 362	0.
Subtotal	= 3703	2,445,228.
Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.)	_ 371	60,653 <b>.</b>
Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes	_ 372	0.
Total Paid-up Capital	= 3803	2,384,575
Subtract: Deferred mining exploration and development expenses (s.62(1)(d))	_ 381	0.
Net Paid-up Capital	= 390	2,384,575.
Eligible Investments (Refer to Guide)  Attach computations and list of corporations' names and investment amounts. Short-term investments (bankers acceptances, commercial deposits, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor.  Term deposits and investment certificates in foreign financial institutions for taxation years	corporation.	
ending prior to December 15, 1999 (Refer to Guide)	+ 400	0.
Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped	400	^
interest coupons, applies to taxation years ending after October 30, 1998)	+ 402	<u>0.</u>
Mortgages due from other corporations	+ 403	0.
Shares in other corporations (certain restrictions apply) (Refer to Guide)	+ 404	0.
Loans and advances to unrelated corporations	+ 405	38,780.
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	+ 406	15,179.
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)	+ 407	0.
Total Eligible Investments	= 410	53,959.
Total Eligible Investments	= 14101	

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225

Year Ended:

Attached Sch. 2001-12-31

LINE 371

CCA CEC AMORTIZATION

891,488.00 23,158.00 -853,993.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00

Total

60,653.00

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225

Year Ended:

Attached Sch. 2001-12-31

LINE 361

AMORTIZATION

CCA CEC 0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

Total 0.00

Attached Sch. 2001-12-31

Total 1,840,730.00

DUE FROM ENERGY SERVICES > 120 NON-CURRENT LIABILITIES	DAYS  1,000,000.00 840,730.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
	=======================================

Institution.

#### SECTION B

This section applies if the corporation is NOT a member of an associated group and/or partnership.

430 and 480 are both \$1,000,000 or less, enter NIL in 550 on page 13 and complete the return from If the taxation year end is before January 1, 2001 and that point.

B2. If the taxation year end is after December 31, 2000 and 430 and 480 are both \$1,500,000 or less, enter NIL in 550 on page 13 and complete the return from that point.

If the taxation year commences after September 30, 2001 and 430 and 480 on page 10 are both \$3,000,000 or less, enter NIL in 550 В3. on page 13 and complete the return from that point.

If taxable capital, 470 on page 10 is \$2,000,000 or less, enter NIL in 550 on page 13 and complete the return from that point.

Taxation Year End

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Whitby Hydro Electric Corporation

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2001-12-31

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# Capital Tax Calculation continued from page 10

B5. If taxable capital, 470 exceeds \$2,000,000 but is \$5,000,000 or less, complete the following calculations and transfer the total from 508 to 543 and complete the return from that point. Calculation: Portion of Capital Tax relating to the days in the taxation year after May 4, 1999 and before January 1, 2000 0<sub>•</sub> x .3000% = + 490 Days in taxation year Deduct: after May 4, 1999 If 2,400,000 - 470 From 470 and is negative, before Jan 1, 2000 enter NIL in 492 \$2,400,000 -492 100.0000% 0. **0** ■ X From 30 ( 504 = 490 - 492 = 504 365 (366 if leap year) Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 1999 and before January 1, 2001 **(b)** From 470 0•X .3000% =+ 490 Days in taxation year after Dec 31, 1999 Deduct: If 2,800,000 - 470 From 470 and is negative. befor<u>e Jan</u> 1, 2001 \$2,800,000 -X 0.75% enter NIL in 553 **0**• X From 30 100.0000 % X 0. ( 506 = 490 - 493 **0** = + 507 = 506 Ontario Allocation 365 (366 if leap year) Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 2000 and before October 1, 2001 **(c)** From 470  $0 \cdot x .3000\% = + 490$ Deduct: Days in taxation year after Dec 31, 2000 If 3,200,000 - 470 From 470 and is negative. before Oct 1, 2001 \$3,200,000 -= - 495 enter NIL in ( 509 = 490 - 495 ) 100.0000 **0** • X From 30 0. Ontario Allocation 365 (366 if leap year) Calculation: Portion of Capital Tax relating to the days in the taxation year after September 30, 2001 (d) Capital Tax for that portion of a taxation year that is after September 30, 2001 for 0. a corporation whose taxable capital is \$5,000,000 or less and that is not associated, is NIL. 505 + 507 + 522 Total Capital Tax for the taxation year = 508 Transfer to 543 on page 13 and complete the return from that point. B6. If 470 exceeds \$5,000,000, complete the following calculations and transfer the amount from 508 to 543 and complete the return from that point. Calculation: Portion of Capital Tax relating to the days in the taxation year before October 1, 2001 Days in taxation year before Oct 1, 2001 559 **0**• X From 30 0. 100.0000 % X .3000% = + 502 Ontario Allocation 365 (366 if leap year) Calculation: Portion of Capital Tax relating to the days in the taxation year after September 30, 2001 **(b)** From 470 Days in taxation year Exemption after Sept 30, 2001 From 30 560 100.0000 0. .3000% Ontario Allocation 365 (366 if leap year) 502 + 523 Total Capital Tax for the taxation year Transfer to 543 on page 13

and complete the return from that point.

<sup>\*\*</sup> If floating taxation year, refer to Guide.

Taxation Year End

CT23 Page 12 of 24

Whitby Hydro Electric Corporation

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DOLLARS ONLY

# Capital Tax Calculation continued from page 11

SECTION C		
If the corporation is a member of an associated		
complete the following two aggregate taxable c	· · · · · · · · · · · · · · · · · · ·	
Note: Calculation #2 is not required if the taxati		32,359,335
Taxable Capital of the corporation	+ From 470	32,339,333,
Calculation 1		
Determine aggregate taxable capital of an associ	ciated group and/or partnership having a permanent establishment in Canada	
Names of associated corporations or related partners having a permanent establishment in Canada		Taxable Capital
See attached	+ 531	2,392,795.
Aggregate Taxable Capital 470 + 531	= 540	34,752,130.
	If 540 above is \$5,000,000 or less, the corporation's Capital Tax for the portion of the ta	axation
	year after September 30, 2001, is NIL.	
	Enter NIL in 523 in E1(d) or E2(b), as applicable.	
	If 540 above is greater than \$5,000,000, the corporation must compute its share of the below in order to calculate its Capital Tax for the portion of the taxation year after Septen	•
	, , , , , , , , , , , , , , , , , , , ,	
From 470 32,359,335. ÷ From 540	0 34,752,130. × 5,000,000 = 541	4,655,734.  Transfer to Section E2(b)
Calculation 2		
Determine aggregate taxable capital of an asso	ciated group and/or partnership that does NOT have a permanent establishment in Cana	nda
Names of Canadian & Foreign associated corporations or	related partners	
with no permanent establishment in Canada	Total ou partition	Taxable Capital
	+ 514	0.
Total Aggregate Taxable Capital 540 + 514	= 520	34,752,130.
If 520 is greater than \$2,000,000 and less than \$3 the corporation must compute the following ratio.	2,200,000 and a portion of the taxation year is before October 1, 2001,	
	From 470 32,359,335. ÷ From 520 0. = 521	.0000.
		Transfer to Section E1(a) and/or (b) and/or (c) as applicable
SECTION D		
This section applies if the corneration IS a mom	nber of an associated group and/or partnership whose total AGGREGATE taxable capita	l at
$\overline{520}$ is \$2,000,000 or less.	ibei oi ali associated group aliuloi partifersilip wilose total AGGNEGATE taxable capita	1 <b>a</b> l

Enter NIL in 550 and complete the return from that point.

Capital Tax 543 \_ 546

continued on Page 14

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DOLLARS ONLY Capital Tax Calculation continued from Page 12 This section applies if the corporation IS a member of an associated group and/or partnership whose total AGGREGATE taxable capital at 520 exceeds \$2,000,000. E1. If the total aggregate taxable capital | 520 | exceeds \$2,000,000 but is \$3,200,000 or less, complete the following calculations and transfer the total From 508 to 543 and complete the return from that point. Calculation: Portion of Capital Tax relating to the days in the taxation year after May 4, 1999 and before January 1, 2000 (a) From 470 0. X .3000% = + 490 Days in taxation year If 2,400,000 - 520 Deduct: after May 4, 1999 and is negative, From 520 From 521 enter NIL in 492 before Jan 1, 2000 492 .0000 \$2,400,000 X 15% X From 30 552 = 490 - 492 0. 504 504 100.0000 Ontario Allocation 365 (366 if leap year) Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 1999 and before January 1, 2001 **(b)** From 470 0. .3000% = + 490 0. Χ Deduct: Days in taxation year after Dec 31, 1999 If 2,800,000 - 520 From 520 From 521 is negative. \$2,800,000 and 0 enter NIL in 493 before Jan 1, 2001 From 30 553 (506 = 490 - 493)100.0000 507 0. Ontario Allocation 365 (366 if leap year) Calculation: Portion of Capital Tax relating to the days in the taxation year after December 31, 2000 and before October 1, 2001 = + 490 (c) From 470 0. .3000% Days in taxation year If 3,200,000 - 520 after Dec 31, 2000 and Deduct: is negative, From 521 From 520 enter NIL in 495 before Oct 1, 2001 .0000 \$3,200,000 -557 From 30 ( 509 490 495 0. 100.0000 522 0. 509 Ontario Allocation 365 (366 if leap year) Calculation: Portion of Capital Tax relating to the days in the taxation year after September 30, 2001 (d) Capital Tax for that portion of a taxation year that is after September 30, 2001 for a corporation whose total aggregate taxable capital at 0. 540 is \$5,000,000 or less is NIL. Enter NIL Total Capital Tax for the taxation year 505 + 507 + 522 + 523\_ 508 Transfer to 543 and complete the return from that point. 520 exceeds \$3,200,000 complete the following calculations and transfer the total From If the total aggregate taxable capital at 508 to 543 and complete the return from that point. Calculation: Portion of Capital Tax relating to the days in the taxation year before October 1, 2001 Days in taxation year before Oct 1, 2001 555 30 (a) From 470 100.0000 % x .3000 % x 0. Ontario Allocation 365 (366 if leap year) Calculation: Portion of Capital Tax relating to the days in the taxation year after September 30, 2001 **(b)** From 470 32,359,335. From 541 (section C) 4.655.734 Days in taxation year after Sept 30, 2001 92 27,703,601 • X From 30 100.0000 % x .3000% x 20,948. Ontario Allocation 365 (366 if leap year) \_ 508 Total Capital Tax for the taxation year 502 + 523 20.948 \*\* If floating taxation year, refer to Guide. Transfer to 543 and complete the return from that point. Capital Tax before application of specified credits 20,948. 543 Subtract: Specified Tax Credits applied to reduce capital tax payable (Refer to Guide) 546 0.

550

20,948.

Transfer to Page 18

Whitby Hydro Electric Corporation

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# Capital Tax continued from page 13

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# Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1		<u>±</u> [	-1,354,845.  Transfer to page 16
Add: Federal capital cost allowance Federal cumulative eligible capital deduction Ontario taxable capital gain Federal non allowable reserves. Balance beginning of year Federal allowable reserves. Balance end of year Ontario non-allowable reserves. Balance end of year Ontario allowable reserves. Balance beginning of year Ontario allowable reserves. Balance beginning of year Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE) Federal resource allowance Federal depletion allowance Federal foreign exploration and development expenses Management fees, rents, royalties and similar payments to non-arms' length non-residents	+ 601 + 602 + 603 + 604 + 605 + 606 + 607 + 608 + 609 + 610 + 611	891,488. 23,158.  0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0.	
Number of Days in Taxation Year			
Days before May 2, 2000 Total Days  612 0 • x 5 ÷ 15.5000 x 22 0 ÷ 73 92 = + 630  Days after May 1, 2000 and before Jan 1, 2001 Total Days	0.		
612	0.		
before Jan 1, 2003  28 92 ÷ 73 92  Days after Dec 31, 2004  Days and before Jan 1, 2004  Days and before Jan 1, 2004	0. 0.		
012 01 N S 11.0000 N S1 0 + 13 92			
Total add-back amount for Management fees, etc. 630 + 631 + 632 + 633 + 634 =	0•+ 613	0.	
Federal allowable business investment loss	+ 620	0.	
Total of other items not allowed by Ontario but allowed federally (Attach schedule)	+ 614	0.	
Federal Scientific Research Expenses claimed in year from federal form T661			
Negative Ontario SR&ED Pool amounts from Ontario schedule 161 line 473 + 0•			
=	+ 615	0.	
<b>Subtotal of Additions</b> 601 to 611 + 613 + 620 + 614 + 615	= -	914,646.	914,646 •  Transfer to page 16

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Whitby Hydro Electric Corporation

**Net income (loss) for Ontario Purposes** 

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# Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

continued from Page 15 -1,354,845. Net Income (loss) for federal income tax purposes, per federal T2 SCH 1 914,646. + 640 Deduct: 891,488. Ontario capital cost allowance + 650 + 651 Ontario cumulative eligible capital deduction 23,158. + 652 0. Federal taxable capital gain + 653 0. Ontario non-allowable reserves. Balance beginning of year 0. + 654 Ontario allowable reserves. Balance end of year 0. Federal non-allowable reserves. Balance end of year + 655 0. Federal allowable reserves. Balance beginning of year + 656 Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.) 0. 0. + 658 Ontario depletion allowance 0. Ontario resource allowance + 659 0. Ontario research and development super allowance (Attach schedule) + 660 Government Assistance relating to provincial deductions for scientific research and experimental development added back for federal income tax purposes as a result of + 674 0. the Federal 2000 Budget 0. Ontario current cost adjustment (Attach schedule) + 661 Ontario New Technology Tax Incentive (ONTTI) Gross-up Applies only to those corporations whose Ontario allocation is less than 100% in the current taxation year. Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying intellectual property deducted in the current taxation year **ONTTI Gross-up deduction calculation:** Gross-up of CCA From 100 662 0. x From 30 0000 Ontario Allocation Workplace Child Care Tax Incentive: (Applies to qualifying expenditures incurred after May 5, 1998.) = 666 30.00% x 665 Qualifying expenditures: From 30 100.0000 Workplace Accessibility Tax Incentive: (Applies to qualifying expenditures incurred after July 1, 1998.) 0. x 100.00% x 667 668 Qualifying expenditures: From 30 Ontario Allocation 669 Number of Employees accommodated Ontario School Bus Safety Tax Incentive (OSBSTI): (Applies to the eligible acquisition of school buses made within the 3 year period commencing after May 4, 1999.) (Refer to Guide) 670 30.00% x Qualifying expenditures: 100.0000 Ontario Allocation Educational Technology Tax Incentive: (Applies to qualifying amounts incurred after May 2, 2000.) 15.00% x = 673 672 Qualifying expenditures: From 30 100.0000 0. Ontario allowable business investment loss + 678 0. Ontario Scientific Research Expenses claimed in the year from Ontario form CT161 + 679 664 0. Total of other deductions allowed by Ontario (Attach schedule) **Subtotal of Deductions** 650 to 660 + 674 + 661 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 664 914.646 680

600 + 640 - 680

690

DOLLARS ONLY

Whitby Hydro Electric Corporation

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**Continuity of Losses Carried Forward** 

Continuity of Losses Carried Forward						
	Non-Capital Losses (1)	Total Capital Losses (9) (10)	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
	700 (2)	710 (2)	720 (2)	730	740	750
Balance at Beginning of Year	0	0	0	0	0	0
Add:	701	711	721	731	741	751
Current year's losses (7)	1,354,845	0	0	0	0	0
Losses from predecessor	702	712	722	732		752
corporations (3)	0	0	0	0		0
O Local	703	713	723	733	743	753
Subtotal	1,354,845	0	0	0	0	0
Subtract:	704	715 (4)	724	734 (4)	744 (4)	754 (4)
Utilized during the year	0	0	0	0	0	0
to reduce taxable income	705		725	735	745	
Expired during the year	0		0	0	0	
Carried back to prior	706 (2) to Page 18	716 (2) to Page 18	726 (2) to Page 18	736 (2) to Page 18	746	
years to reduce	0	0	0	0	0	
taxable income (5)	707	717	727	737	747	757
Subtotal	0	0	0	0	0	0
	709 (8)	719	729	739	749	759
Balance at End of Year	1,354,845	0	0	0	0	0

#### Notes:

- Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- (2) Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5), as made applicable by s.34.
- (3) Includes losses on amalgamation (fed.s.87(2.1) and s.87(2.11) and/or wind-up (fed.s.88(1.1) and 88(1.2)), as made applicable by s.34.
- (4) To the extent of applicable gains/income/at-risk amount only.
- (5) Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.
- (6) Where a limited partner has limited partnership losses, attach loss calculations for each partnership.

- (7) Include amount form 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.
- (8) Amount in 709 must equal total of 829 + 839
- (9) Total Capital Losses for a year is the excess of 100% of the Capital Losses in the taxation year minus 100% of the Capital Gains (less any reserves) in the taxation year. Total Capital Losses is before the inclusion rate has been applied.
- (10) In the 2001 CT23 this column now refers to Total Capital Losses (100% of loss), whereas previously the column referred to Net Capital Losses (75% of loss or after the inclusion rate has been applied). Loss amounts that are not carried at 100% of the loss must be grossed back up to 100% by multiplying the balance by 1.333333. No adjustment is required where losses are carried at 100% of the loss amount.

#### Analysis of Balance by Year of Origin

	Year of Origin (oldest year first) year month day	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only (9) (10)	Farm Losses	Restricted Farm Losses
800					850	870
	1993-09-30				0	0
801					851	871
	1994-09-30				0	0
802					852	872
	1995-09-30				0	0
803		820	830	840	853	873
	1996-09-30	0	0	0	0	0
804		821	831	841	854	874
	1997-09-30	0	0	0	0	0
805		822	832	842	855	875
	1998-09-30	0	0	0	0	0
806		823	833	843	856	876
	1999-09-30	0	0	0	0	0
807		824	834	844	857	877
	2000-09-30	0	0	0	0	0
808		825	835	845	858	878
	2001-09-30	0	0	0	0	0
809		826	836	846	859	879
	2001-12-31	1,354,845	0	0	0	0
Total		829	839	849	869	889
· Otal		1,354,845	0	0	0	0

Non-Capital

Whitby Hydro Electric Corporation 1800225 2001-12-31 DOLLARS ONLY

Restricted Farm

## Request for Loss Carry-Back (s.80(16))

**Applies** to corporations requesting a reassessment of the return of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a balance of loss available to carry forward to a future year, it is the corporation's responsibility to claim such a balance for those years following the year of loss within the limitations of fed.s.111, as made applicable by s.34.
- Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable by s.34.
- · Refunds arising from the loss carry-back adjustment may be applied by the Minister of Finance to amounts owing under any Act administered by the Ministry of Finance.

print your Ontario Corporation's Tax Account No. (MOF) on the back of

cheque or money order.

- Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
  - 1) the first day of the taxation year after the loss year,

**Total Capital** 

- 2) the day on which the corporation's return for the loss year is delivered to
- 3) the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.
- If a loss is being carried back to a **predecessor corporation**, enter the predecessor corporation's account number and taxation year end in the spaces provided under Application of Losses below.

Farm Losses

Application of Losses		Non-Capital Losses	l otal Capital Losses	Farm Losses	Restricted Farm Losses
Total amount of loss		910 1,354,845	920	930	940
Tay Account No. (MOE)	tion Year Ending r month day	911	921	931	941
i) 3rd preceding 901		0	0	0	0
ii) 2nd preceding 902		912 0	922 0		
iii) 1st preceding 903		913 0	923	933 0	
Total loss to be carried back		From 706 0	From 716 0	From 726 0	From <u>736</u>
Balance of loss available for carry-forward		919 1,354,845	929	939	949
Summary		Certificatio	n		
Income tax + From 230 or 320	0.		ed signing officer of t	•	•
Corporate Minimum Tax + From 280	0.	CT23 return, has	been examined by me he information is in a	e and is a true, corre	ct and complete
Capital Tax         + From 550	20,948.	of the corporation reflect the finance	on. I further certify that cial position and oper	t the financial statem ating results of the co	ents accurately orporation as
Premium Tax	0.	computing incomp	ection 75 of the <i>Corp</i> ne for this taxation ye xcept as specifically o	ear is consistent with	that of the
Total Tax Payable = 950	20,948.			disclosed in a statelli	attacheu.
<b>Subtract: Payments</b>	51,022	Name (please pri	nt)		
Capital Gains Refund (s.48) _ 965	0.	RAMONA ABI-RA	SHED		
Qualifying Environmental  Trust Tax Credit (Refer to Guide) _ 985	0.	Title			
Specified Tax Credits (Refer to Guide)	0.	VICE-PRESIDEN	T, FINANCE		
Other (specify)	0•	Full Residence A	ddress		
Balance = 970	-30,074.				
If payment due Enclosed * 990	0.				
If overpayment: Refund (Refer to Guide) = 975	30,074.	ON	L1N-5R8		
Apply to 980	0.	Signature		Date	
* Make your cheque (drawn on a Canadian financial institution) order in Canadian funds, payable to the MINISTER OF FINAN	r a money	Note: Section 7	6 of the Corporations	Tax Act provides per	 nalties for

Note: Section 76 of the Corporations Tax Act provides penalties for

making false or misleading statements or omissions.

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225

Year Ended:

Attached Sch. 2001-12-31

LINE 371

CCA CEC AMORTIZATION

891,488.00 23,158.00 -853,993.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00

Total

60,653.00

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225

Year Ended:

Attached Sch. 2001-12-31

LINE 361

AMORTIZATION

CCA CEC 0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

Total 0.00

Attached Sch. 2001-12-31

Total 1,840,730.00

DUE FROM ENERGY SERVICES > 120 NON-CURRENT LIABILITIES	DAYS  1,000,000.00 840,730.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
	=======================================

**CMT Base** 

1800225

2001-12-31

DOLLARS ONLY

# Whitby Hydro Electric Corporation

# **Corporate Minimum Tax - Schedule A: Calculation of CMT Base**

Banks - Net income/loss as per report accepted by Superintendent of Financial Institutions (SFI)



under the Bank Act (Canada), adjusted so consolidation/equity methods are not used. Net Income/Loss (unconsolidated, determined in accordance with GAAP) -1,341,492. Subtract (to the extent reflected in net income/loss): 0. 2101 Provision for recovery of income taxes Provision for deferred income taxes (credits) 0. 0. 2103 Equity income from corporations 0. 2104 Share of partnership(s)/joint venture(s) income Dividends received/receivable deductible under fed.s.112 2105 0. 0. Dividends received/receivable deductible under fed.s.113 2106 Dividends received/receivable deductible under fed s 83(2) 0. 2107 Federal Part VI.1 tax paid on dividends declared 2108 and paid after May 5, 1997, under fed.s.191.1(1) 0. 2109 0. Subtotal Add (to extent reflected in net income/loss): 28,200. Provision for current taxes 0. Provision for deferred income taxes (debits) 2111 0. 2112 Equity losses from corporations 2113 0. Share of partnership(s)/joint venture(s) losses Dividends that have been deducted to arrive at net income per Financial Statements. Applies to dividends that have been declared and paid after May 5, 1997.s.57.4(1.1) (excluding dividends under fed.s.137(4.1)) + 2114 200. 28,200. 2115 Subtotal Add/Subtract: Amounts relating to s.57.9 election/regulations for disposals etc. of property for current/prior years 0. \*\* Fed.s.85 0 or - 2119 0. 2118 \*\* Fed.s.85.1 0 • or - 2121 2120 0. \*\* Fed s 97 \*\* Amounts relating to amalgamations (fed.s.87) as 0 • or - 2123 0. 2122 prescribed in regulations for current/prior years Amounts relating to wind-ups (fed.s.88) as 0. prescribed in regulations for current/prior years 2124 \*\* Amounts relating to s.57.10 election/regulations for replacement re fed.s.13(4), 14(6) and 44 for 0. 0 or - 2127 2126 current/prior years Interest allowable under ss.20(1)(c) or (d) of ITA to the extent not 2150 0. otherwise deducted in determining CMT adjusted net income 2128 0. Subtotal (Additions) 0. **Subtotal (Subtractions)** 0. ± 2130 \*\* Other adjustments 313,292, = 2131 Subtotal 2115 + 2128 0. \*\* Share of partnership(s)/joint venture(s) adjusted net income/loss ± 2132 ,313,292. Adjusted net income (loss) (if loss, transfer to 2202 in Schedule B: Continuity of CMT Losses Carried Forward, Page 20.) = 2133 0. 2210 Deduct: \* CMT losses: pre-1994 Loss 0. From \* CMT losses: other eligible losses 0. 0. 2134 CMT losses applied cannot exceed adjusted net income or increase a loss Retain calculations. Do not submit with this tax return.

= 2135

0.

Transfer to CMT Base on Page 8

Whitby Hydro Electric Corporation

1800225

2001-12-31

# **Corporate Minimum Tax (CMT)**

DOLLARS ONLY

Schedule B: Continuity of CMT Losses Carried Forward	



Balan	ce at Beginning of year (1), (2)		+ 2201	0
Add:	Current year's losses  Losses from predecessor corporations on amalgamation (3)  Losses from predecessor corporations on wind-up (3)	+ 2203	1,313,292. 0. 0.	
Subtot		′es =	1,313,292 <sub>•</sub> + 2207	1,313,292
Adjustr	ments (attach schedule)		± 2208	0
CMTI	osses available 2201 + 2207 ± 2208		= 2209	1,313,292
Subtra	Other eligible losses utilized during the year to reduce adjusted net income  Losses expired during the year  Losses expired during the year		0. 0. 0.	
Subtot	tal	= <u> </u>	0 2213	0
Balan Notes:			= 2214	1,313,292
	e-1994 CMT loss (see s.57.1(1)) should be included in the balance at ginning of the year. Attach schedule showing computation of pre-1994 CMT s.		icate whether CMT losses are a result 7 applies and/or a wind-up to which fe ind s.57.5(9))	
	nere acquisition of control of the corporation has occurred, the utilization of IT losses can be restricted. (see s.57.5(3) and s.57.5(7))	` '	st be used to the extent of the lesser of and CMT losses available 2209.	of the adjusted net
		(5) Amount in 221	4 must equal sum of 2270 + 229	90 .

# Schedule C: Analysis of CMT Losses Year End Balance by Year of Origin

For a pre-1994 loss, use the date of the last taxation year end before your corporation's first taxation year commencing after 1993.

	Year of Origin (oldest year first) year month day	CMT Losses	of Corporation	CMT Losses of Predecessor Corporations
2240		2260		2280
	2001-12-31		,313,292	0
2241		2261		2281
			0	0
2242		2262		2282
			0	0
2243		2263		2283
			0	00
2244		2264		2284
			0	0
2245		2265		2285
			0	0
2246		2266		2286
			0	0
2247		2267		2287
			0	0
2248		2268		2288
			0	0
2249		2269	_	2289
			0	0
Totals		2270		2290
		1	,313,292	0

The sum of amounts 2270 + 2290 must equal amount in 2214.

Taxation Year End

CT23 Schedule D & E Page 21 of 24

Whitby Hydro Electric Corporation 1800225 2001-12-31

DOLLARS ONLY

#### **Corporate Minimum Tax (CMT)**

Schedule D: Continuity of CMT Credit Carryovers		
Balance at Beginning of year (1)	+ 2301	0.
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	280 <b>0.</b> 2302 <b>0.</b>	
Subtotal =	0. + 2305	0
Adjustments (Attach schedule)	± 2306	0
CMT credit carryover available 2301 + 2305 ± 2306	= 2307	<b>O</b> Transfer to Page 8
CMT Credit expired during the year +	310 0 • 0 • 0 • 0 • 0 • 0 • 0 • 0 • 0 • 0	0
Balance at End of Year (3) 2307 - 2309	= 2310	0
Notes:		
(1) Where acquisition of control of the corporation has occurred, the utilization of CMT credits can be res	·	
(2) Include and indicate whether CMT credits are a result of an amalgamation to which fed.s.87 applies	and/or a wind-up to which fed.s.88(1) applies	. (see s.43.1(4))
(3) Amount in 2310 must equal sum of 2370 + 2390.		

#### Schedule E: Analysis of CMT Credit Carryovers Year End Balance by Year of Origin

	Year of Origin (oldest year first) year month day	CMT Credit Carryovers of Corporation	CMT Credit Carryovers of Predecessor Corporation(s)
2340		2360	2380
	2001-12-31	0	0
2341		2361	2381
		0	0
2342		2362	2382
		0	0
2343		2363	2383
T		0	0
2344		2364	2384
		0	0
2345		2365	2385
2346		2366	2386
2340		0	0
2347		2367	2387
20		0	0
2348		2368	2388
20.0		0	0
2349		2369	2389
		0	0
Totals	s	2370	2390
		0	0

The sum of amounts 2370 + 2390 must equal amount in 2310.

# Whitby Hydro Electric Corporation CT23-Supp. Corp. Tax Acct. No.: 1800225 Year Ended: 2001-12-31 ONTARIO CT23 SUPPLEMENTARY - LIST OF ASSOCIATED CORPORATIONS

	Ontario						
	Corp.						No Perm
Name of Associated	Tax	Taxation	Taxable	Total	Total	Taxable	Estab
Corporation	Number	Year end	Capital	Assets	Revenue	Income	in
				(Note 1)	(Note 1)	(Note 2)	Canada
WHITBY HYDRO ENERGY SERV CORP	1800225	2001-12-31	2,392,795	5,078,376	3,160,173	14,4	123
WHITBY HYDRO ENERGY CORP	1447409	2001-12-31	0	30,432,176	16,250		0
TOTALS			2,392,795	35,510,552	3,176,423	14,4	123

Note 1: Enter total assets and total revenues only if "Corporate Minimum Tax (CMT)" is applicable.

Note 2: Enter Taxable Income amounts only if "Surtax on a CCPC" is applicable (i.e. IDSBC is applicable).

#### Ontario CT23 Supplementary

CCH Canadian Ltd. - Corporate Taxprep ver. 2-2002, 2001/2002 Update

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225

Year Ended:

Ont. Sch. 008 2001-12-31

#### Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5g)? [Y/N] N

1	2	3	4	5	6	7	8	9	10	11	12	13
Class	Ontario	Cost of	Net	Proceeds	Ontario	50% rule	Reduced	CCA	Recapture	Terminal	Ontario	Ontario
number	unde-	acquisitions	adjustments	of	unde-	(1/2 of	unde-	rate	of	loss	capital	unde-
	preciated	during the	(show	dispositions	preciated	the amount,	preciated	8	capital		cost	preciated
	capital	year (new	negative	during the	capital	if any, by	capital		cost		allowance	capital
	cost at the	property	amounts in	year	cost	which the	cost		allowance		(column 8	cost
	beginning	must be	brackets)	(amount	(column 2	net cost	(column 6				multiplied	at the end
	of the year	available		not to	plus	of	minus				by	of the year
	(unde-	for use)		exceed	column 3	acquisitions	column 7)				column 9;	(column 6
	preciated			the capital	or minus	exceeds					or a lower	minus
	capital			cost)	column 4	column 5)					amount)	column 12)
	cost at the				minus							
	end of the				column 5)							
	prior year's											
	CCA	See note 1				See note 2						
	schedule)	below				below						
1	0	39,518,946	-758,204	0	38,760,742	19,759,473	19,001,269	4	0	0	372,281	38,388,461
8	0	2,238,139	0	0	2,238,139	1,119,069	1,119,070	20	0	0	107,604	2,130,535
10	0	777,746	0	0	777,746	388,873	388,873	30	0	0	50,416	727,330
12	0	635,939	0	0	635,939	317,969	317,970	100	0	0	150,167	485,772
17	0	322,000	0	0	322,000	161,000	161,000	8	0	0	6,493	315,507
2	0	13,524,000	0	0	13,524,000	6,762,000	6,762,000	6	0	0	204,527	13,319,473
Total	0	57,016,770	-758,204	0	56,258,566	28,508,384	27,750,182		0	0	891,488	55,367,078
	========	========	========	========	========	========	========		========	========	========	========
							Enter	in boxes	[650]	[650]	[650] on	the CT23

Note 1. Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3.

List separately any acquisitions that are not subject to the 50% rule. See Regulation 1100(2) and (2.2) of the "Income Tax Act" (Canada).

CCH Canadian Ltd. - Corporate Taxprep ver. 2-2002, 2001/2002 Update

Note 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.

Note 3. If the taxation year is shorter than 365 days, prorate the CCA claim.

Note 4. Ontario recapture should be included in net income after deducting the federal recapture and the Ontario terminal loss is deducted from net income after including the federal terminal loss.



#### Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

# Ontario Cumulative Eligible Capital Deduction Schedule 10

(For taxation years 2000 and later)

Whitby F	on's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
	dydro Electric Corporation	1800225	2001-12-31
	se by a corporation that has eligible capital property.  parate cumulative eligible capital account must be kept for each business.		
Part 1	Calculation of current year deduction and carry-forward		
Ontario (	Cumulative eligible capital – balance at end of preceding taxation year (if negative, e	nter zero)	0
Add:	Cost of eligible capital property acquired during the taxation year	··· + 1,750,000 <sup>B</sup>	
	Amount transferred on amalgamation or wind-up of subsidiary	+ 0 <sup>c</sup>	
	Other adjustments	+ 0 <sup>D</sup>	
Total of	B+C+D	= 1,750,000 X 0.75 =	1,312,500 E
Subtota		=	1,312,500 <sup>F</sup>
			.,0:=,000
Deduct.	Ontario proceeds of sales (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year.  The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) of the <i>Income Tax Act</i> (Canada)  Other adjustments	+ 0 G H + 0 I	
Total of		= 0 X 0.75 =	0,
	cumulative eligible capital balance F – J	3 X 0.75 =	1,312,500 <sup>k</sup>
	regative, enter zero at line M and proceed to Part 2		1,012,000
Ontario	eximum current year deduction is 7%. However, you can claim any amount up to the cumulative eligible capital - closing balance K - L (if negative, enter zero) by amount up to the maximum deduction of 7% may be claimed. Taxation years stard duction may not exceed the maximum amount prorated for the number of days in the	ting after December 21, 2000, the	mount in box $651$ of the CT2: $1,289,342^{N}$
	Amount to be included in income arising from disposition      Only complete this part if the amount at line K is negative	le taxation year divided by 303 or 300 days.	
A mount f		[	
Amount 1	rom line K above (show as a positive amount)		. 1
	nulative eligible capital deductions from income for		0,
taxation :	/ears beginning after June 30, 1988	01	0'
taxation y Total of a in the cur	rears beginning after June 30, 1988  Ill amounts which reduced cumulative eligible capital rent or prior years under subsection 80(7) of the ITA	0 <sup>1</sup>	o <b>'</b>
taxation y Total of a in the cur Total of o	/ears beginning after June 30, 1988  Ill amounts which reduced cumulative eligible capital	0 <sup>1</sup>	0 <sup>h</sup>
Total of a in the cur Total of a taxation y Negative that were	vears beginning after June 30, 1988  Ill amounts which reduced cumulative eligible capital rent or prior years under subsection 80(7) of the ITA  cumulative eligible capital deductions claimed for	01	o <b>^</b>
Total of a in the cur Total of a taxation y Negative that were before Ju	vears beginning after June 30, 1988  Ill amounts which reduced cumulative eligible capital rent or prior years under subsection 80(7) of the ITA  rumulative eligible capital deductions claimed for vears beginning before July 1, 1988  balances in the cumulative eligible capital account income for taxation years beginning	$\begin{array}{c c} & & & & & & & & & & \\ & & & & & & & & $	0,
taxation y Total of a in the cur Total of o taxation y Negative that were before Ju Line 3 de	vears beginning after June 30, 1988  Ill amounts which reduced cumulative eligible capital rent or prior years under subsection 80(7) of the ITA  rumulative eligible capital deductions claimed for vears beginning before July 1, 1988  balances in the cumulative eligible capital account included in income for taxation years beginning lly 1, 1988	$\begin{array}{c c} & & & & & & & & & & \\ & & & & & & & & $	o'
taxation y Total of a in the cui Total of o taxation y Negative that were before Ju Line 3 de	vears beginning after June 30, 1988  all amounts which reduced cumulative eligible capital crent or prior years under subsection 80(7) of the ITA cumulative eligible capital deductions claimed for vears beginning before July 1, 1988  balances in the cumulative eligible capital account included in income for taxation years beginning ly 1, 1988  duct line 4	$ \begin{array}{c c}  & 0^{1} \\  & 0^{2} \\ \hline  & 0^{3} \\ \hline  & 0^{4} \\  & 0 \\ \hline  & 0^{5} \\  & 6 \end{array} $	
taxation y Total of a in the cui Total of o taxation y Negative that were before Ju Line 3 de Total line Line T fro	vears beginning after June 30, 1988  Ill amounts which reduced cumulative eligible capital rent or prior years under subsection 80(7) of the ITA rumulative eligible capital deductions claimed for vears beginning before July 1, 1988  balances in the cumulative eligible capital account included in income for taxation years beginning ly 1, 1988  duct line 4	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	0
taxation y Total of a in the cui Total of o taxation y Negative that were before Ju Line 3 de Total line Line T fro	vears beginning after June 30, 1988  Ill amounts which reduced cumulative eligible capital rent or prior years under subsection 80(7) of the ITA remulative eligible capital deductions claimed for vears beginning before July 1, 1988  balances in the cumulative eligible capital account included in income for taxation years beginning lay 1, 1988  duct line 4  s 1 + 2 + 5  on previous Ontario Schedule 10 for taxation years ending after February 27, 2000	$ \begin{array}{c c}  & 0^{1} \\  & 0^{2} \\ \hline  & 0^{3} \\ \hline  & 0^{4} \\  & 0 \\ \hline  & 0^{5} \\ \hline  & 0^{6} \\ \hline  & 0^{7} \\ \hline  & 0 \end{array} $	0°
taxation y Total of a in the cui Total of o taxation y Negative that were before Ju Line 3 de Total line Line T fro Deduct li N - O (ca	vears beginning after June 30, 1988  Ill amounts which reduced cumulative eligible capital rent or prior years under subsection 80(7) of the ITA remulative eligible capital deductions claimed for vears beginning before July 1, 1988  Ibalances in the cumulative eligible capital account reincluded in income for taxation years beginning rely 1, 1988  Iduct line 4  In 1988   $ \begin{array}{c c}  & 0^{1} \\  & 0^{2} \\ \hline  & 0^{3} \\ \hline  & 0^{4} \\  & 0 \\ \hline  & 0^{5} \\  & 0^{6} \\ \hline  & 0^{7} \\  & 0 \\ \hline  & 0 \end{array} $	0° 0°	
taxation y Total of a in the cui Total of o taxation y Negative that were before Ju Line 3 de Total line Line T fro	vears beginning after June 30, 1988  Ill amounts which reduced cumulative eligible capital rent or prior years under subsection 80(7) of the ITA remulative eligible capital deductions claimed for vears beginning before July 1, 1988  balances in the cumulative eligible capital account included in income for taxation years beginning lily 1, 1988  duct line 4  s 1 + 2 + 5  om previous Ontario Schedule 10 for taxation years ending after February 27, 2000 ne 7 from line 6  minot be negative)	$ \begin{array}{c c}  & 0^{1} \\  & 0^{2} \\ \hline  & 0^{3} \\ \hline  & 0^{4} \\  & 0 \\ \hline  & 0^{5} \\  & 0^{6} \\  & 0^{7} \\  & 0 \\ \hline  & 0 \end{array} $	0° 0° 0°
Total of a in the cur Total of of a in the cur Total of of a taxation of taxat	vears beginning after June 30, 1988  Ill amounts which reduced cumulative eligible capital rent or prior years under subsection 80(7) of the ITA remulative eligible capital deductions claimed for vears beginning before July 1, 1988  balances in the cumulative eligible capital account included in income for taxation years beginning lily 1, 1988  duct line 4  s 1 + 2 + 5  om previous Ontario Schedule 10 for taxation years ending after February 27, 2000 are 7 from line 6  mnot be negative)  on line 5  0 X 1/2	$ \begin{array}{c c}  & 0^{1} \\  & 0^{2} \\ \hline  & 0^{3} \\ \hline  & 0^{4} \\  & 0 \\ \hline  & 0^{5} \\ \hline  & 0^{6} \\ \hline  & 0^{7} \\ \hline  & 0 \\ \hline  & 0 \end{array} $	0° 0° 0°
taxation y Total of a in the cui Total of o taxation y Negative that were before Ju Line 3 de Total line Line T fro Deduct li N - O (ca Amount o P - Q	vears beginning after June 30, 1988  Ill amounts which reduced cumulative eligible capital rent or prior years under subsection 80(7) of the ITA remulative eligible capital deductions claimed for vears beginning before July 1, 1988  balances in the cumulative eligible capital account included in income for taxation years beginning lay 1, 1988  duct line 4  s 1 + 2 + 5  om previous Ontario Schedule 10 for taxation years ending after February 27, 2000 are 7 from line 6  sinnot be negative)  on line 5  0 X 1/2	$ \begin{array}{c c}  & 0^{1} \\  & 0^{2} \\ \hline  & 0^{3} \\ \hline  & 0^{4} \\  & 0 \\ \hline  & 0^{5} \\  & 0^{6} \\  & 0^{7} \\  & 0 \\ \hline  & 0 \end{array} $	0° 0° 0°
Total of a in the cui Total of a in the cui Total of a taxation of	vears beginning after June 30, 1988  All amounts which reduced cumulative eligible capital rent or prior years under subsection 80(7) of the ITA remulative eligible capital deductions claimed for vears beginning before July 1, 1988  balances in the cumulative eligible capital account included in income for taxation years beginning ly 1, 1988  duct line 4  s 1 + 2 + 5  om previous Ontario Schedule 10 for taxation years ending after February 27, 2000 ne 7 from line 6  minot be negative)  on line 5  0  X 1/2  on line R  0  X 2/3 *	$ \begin{array}{c c}  & 0^{1} \\  & 0^{2} \\ \hline  & 0^{3} \\ \hline  & 0^{4} \\  & 0 \\ \hline  & 0^{5} \\ \hline  & 0^{6} \\ \hline  & 0^{7} \\ \hline  & 0 \\ \hline  & 0 \end{array} $	0° 0° 0° 0°

Whitby Hydro Electric Corporation Instal-Fed.
Account/Business No.:864773395RC0001 Year Ended: 2001-12-31

#### - FEDERAL TAX INSTALMENTS

For The Taxation Year Ended: 2002-12-31

The following is a list of federal instalments payable for the current taxation year. The last column indicates the instalments payable to Revenue Canada. The instalments are due no later than on the dates indicated, otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Receiver General. Payment may be made either to an authorized financial institution or filed with form T9 (instalment form) and addressed to the appropriate Revenue Canada Taxation Centre.

	Instalments	Instalments	Cumulative	Instalments
Date	Required	Paid	Difference	Payable
2002-01-31	9,454	0	0	9,454
2002-02-28	9,454	0	0	9,454
2002-03-31	9,454	0	0	9,454
2002-04-30	9,454	0	0	9,454
2002-05-31	9,454	0	0	9,454
2002-06-30	9,454	0	0	9,454
2002-07-31	9,454	0	0	9,454
2002-08-31	9,454	0	0	9,454
2002-09-30	9,454	0	0	9,454
2002-10-31	9,454	0	0	9,454
2002-11-30	9,454	0	0	9,454
2002-12-31	9,454	0	0	9,454
Total	113,448	0		113,448
	========	========		========

Whitby Hydro Electric Corporation Instal-Fed. Account/Business No.:864773395RC0001 Year Ended: 2001-12-31

Indicate Instalment Method Chosen [1-3]: 1 1st Instalment Base Method

	Monthly Ins	stalments Required	9,454
1st Instalment Base Amount (Amount (I) Below)	113,448	/ 12 =	9,454
1. 1st INSTALMENT BASE METHOD			
1 1ct INSTALMENT BASE METHOD			

2. COMBIN	ED 1st AND 2nd INSTALMENT BASE METHOD ———						
2nd Instalment	Base Amount:						
Indicate:	Part I Tax	0					
	Part I.3, VI & VI.I Tax	0					
	Provincial Tax	0					
	Total	0	/	12	=	(A)	0
<b>Less:</b> 1/12 of E	Estimated Current Yr Credits [(H) below / 12] • • • • • • • •	• • • • • • • • • • • •	• • • •	• • • •			0
Each of the firs	t 2 Instalment Payments	• • • • • • • • • • • •	• • • •		=	(B)	0
Total tax from (	i) below	113,448					
,	(B) above x 2	0					
		113,448	/	10	=		11,345
Each of the ren	naining 10 Instalment Payments	• • • • • • • • • • • • •	• • • •				11,345

3. ESTIMATED TAX METHOD		
Instalment Base Amount		
(Amount (I) Below)	0 / 12 =	0
	Monthly Instalments Required	0

Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001

Year Ended:

Instal-Fed. 2001-12-31

INSTALMENT BASE CALCULATION		
	1st Instalment Base Method	Estimated Tax Method
Taxable Income	0	0
CALCULATION OF TAX PAYABLE	========	========
Total of:		
Federal Part I Tax	0	0
Refundable Tax on a CCPC's Investment Income	0	0
Refundable Tax on a CCPC's investment income	0	0
Subtotal (A)	0	0
Less Total of:	0	0
Small Business Deduction	0	0
Investment Corporation Deduction	0	0
Manufacturing and Processing Profits Deduction	•	0
Non-Business Foreign Tax Credit	0	0
Business Foreign Tax Credit	0	0
Tax Reduction, General and Accelerated	0	0
Logging Tax Credit	0	0
Federal Political Contribution Tax Credit	0	0
Investment Tax Credit Per T2038	0	0
Qualifying Environmental Trust Tax Credit	0	0
Subtotal (B)	0	0
Total Part I Tax Payable (A) - (B) = (C)	0	0
Add: Part I.3 Tax(D)	28,595	0
Part VI Tax(D.1)	0	0
Part VI.I Tax(D.2)	0	0
Provincial/Territorial Tax(E)	0	0
Total		
Parts I, I.3, VI, VI.I and		
Provincial/Territorial Tax = (F)	28,595	0
Adjustment for Short Taxation Years:		
x 365/# of days in year if < 365	365 / <b>92</b>	365 / <b>365</b>
(G)	113,448	0
Less - Estimated Current Year Credits:	0	0
Investment Tax Credit Refund	0	0
Dividend Refund	0	0
Provincial and Territorial Capital	O .	v
Gains Refund	0	0
NRO Allowable Refund per Sch. 26	0	0
Tax Withheld at Source	0	0
Other Estimated Credits	0	0
Total Estimated Current Year Credits (H)	0	0
INSTALMENT BASE AMOUNT	113,448	0
	=======	=======

Whitby Hydro Electric Corporation Instal-Ont.

Corp. Tax Acct. No.: 1800225 Year Ended: 2001-12-31

#### - ONTARIO TAX INSTALMENTS

For The Taxation Year Ended: 2002-12-31

The following is a list of Ontario instalments payable for the current taxation year. The last column indicates the instalments payable to the Ontario Ministry of Revenue. The instalments are due no later than on the dates indicated otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Minister of Finance. Payment may be made either to a chartered bank in Ontario or filed with an instalment form and addressed to:

Ministry of Revenue (Ontario) Corporation Tax Branch P.O. Box 620 33 King Street West Oshawa, Ontario L1H 8E9

Quarterly Instalment				
Date	Instalments Required	Instalments Paid	Cumulative Difference	Instalments Payable
2002-03-31	0	0	0	0
2002-06-30	0	0	0	0
2002-09-30	0	0	0	0
2002-12-31	0	0	0	0
	0	0		0
	========	========		========

	Instalments	Instalments	Cumulative	Instalments
Date	Required	Paid	Difference	Payable
2002-01-31	6,926	0	0	6,926
2002-02-28	6,926	0	0	6,926
2002-03-31	6,926	0	0	6,926
2002-04-30	6,926	0	0	6,926
2002-05-31	6,926	0	0	6,926
2002-06-30	6,926	0	0	6,926
2002-07-31	6,926	0	0	6,926
2002-08-31	6,926	0	0	6,926
2002-09-30	6,926	0	0	6,926
2002-10-31	6,926	0	0	6,926
2002-11-30	6,926	0	0	6,926
2002-12-31	6,926	0	0	6,926
Total	83,112	0		83,112
	========	========		========

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Whitby Hydro Electric Corporation		Instal-Ont.
Corp. Tax Acct. No.:1800225	Year Ended:	2001-12-31

Indicate Instalment Method Chosen [1-3]: 1		
1. 1st Instalment Base Method     2. Combined 1st and 2nd Instalment Base Method		
3. Estimated Tax Method		
Do not used the quarterly payment even if applicable "X" to continue mo		r .
payments	••••••	L .
If instalments are starting late, indicate the MONTH in which you want the start (1=January, 2=February, etc.) 1	nem	
— 1. 1st INSTALMENT BASE METHOD ————————————————————————————————————		
1st Instalment Base Amount		
(Amt (I) Below)	83,109 / 12 =	6,926
	Monthly Instalments Required	6,926

Base Amount:						
Income Tax, C.M.T	0					
Capital Tax, Prem. Tax	0					
Total	0	/	12	=	(A)	0
2 Instalment Payments	• • • • • • • • • • • • •	• • •		=	(B)	0
below	83,109					
A) above x 2	0					
	83,109	/	10	=		8,311
aining 10 Instalment Payments	• • • • • • • • • • • •	• • • •		=		8,311
				ired		
	Income Tax, C.M.T	Income Tax, C.M.T. 0 Capital Tax, Prem. Tax 0  Total 0  Instalment Payments 83,109 A) above x 2 0  83,109	Income Tax, C.M.T. 0 Capital Tax, Prem. Tax 0  Total 0 /  2 Instalment Payments 83,109 A) above x 2 0	Income Tax, C.M.T. 0 Capital Tax, Prem. Tax 0  Total 0 / 12  2 Instalment Payments 83,109 A) above x 2 0  83,109 / 10	Income Tax, C.M.T. 0 Capital Tax, Prem. Tax 0  Total 0 / 12 =  2 Instalment Payments =   below 83,109 A) above x 2 0  83,109 / 10 =	Income Tax, C.M.T. 0 Capital Tax, Prem. Tax 0  Total 0 / 12 = (A)  2 Instalment Payments = (B)  below = (A) above x 2 0  83,109

3. ESTIMATED TAX METHOD		
Instalment Base Amount		
(Amt (I) Below)	0 / 12 =	0
	Monthly Instalments Required	0
	Quarterly Instalments Required	0

Whitby Hydro Electric Corporation Instal-Ont.
Corp. Tax Acct. No.: 1800225 Year Ended: 2001-12-31

INSTALMENT BASE CALCULATION			
		1st Instalment Base Method	Estimated Tax Method
Ontario Taxable Income		0	0
		========	========
Gross Ontario Tax	(A)	0	0
Less Total of:			
Incentive Deduction for an S.B.C., net of surtax		0	0
Manufacturing and Processing Profits Credit		0	0
Additional deduction for credit unions		0	0
Credit for foreign taxes paid		0	0
Credit for Investment in S.B.D.C		0	0
Specified credits applied against income tax		0	0
Total Deduction and Credits	(B)	0	0
Income Tax (A) - (B) =	(C)	0	0
Add: Capital Tax	(D)	20,948	0
Corporate minimum tax paid (credited)	(E)	0	0
Premium Tax	(F)	0	0
Total Income Tax and Other Taxes (C+D+E+F) =	(G)	20,948	0
Adjustment for Short Taxation Years			
x 365 / number of days in year if < 365		365 / <b>92</b>	365 / <b>365</b>
	(H)	83,109	0
Less: Total estimated current year credits	` '	0	0
	(I)	83,109	0
	(')	========	========

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Financial Statements of

# WHITBY HYDRO ELECTRIC CORPORATION

December 31, 2001

# Balance Sheet December 31, 2001

		2001		2000
				(Note 7)
COPEG				(unaudited)
ASSETS				
CURRENT			_	
Cash	\$	6,841,267	\$	5,682,606
Accounts receivable		6,000,058		5,649,588
Unbilled revenue		4,286,801		4,118,911
Inventory		913,139 15,179		839,676 360,571
Due from Town of Whitby Income taxes receivable		51,417		300,371
Prepaid expenses and other assets		107,626		34,503
r repaid expenses and other assets		18,215,487		16,685,855
CAPITAL ASSETS (Note 3)		50,481,612		49,775,119
OTHER ASSETS		00.200		110 502
Deferred charges		80,309		110,593
	\$	68,777,408	\$	66,571,567
LIABILITIES				
CURRENT				
Accounts payable	\$	6,860,636	\$	6,211,875
Current portion of long-term debt (Note 4)	•	-	Ψ	212,100
Current portion of consumer and other deposits		92,367		81,459
Due to Whitby Hydro Energy Services Corporation		2,031,631		1,939,658
		8,984,634		8,445,092
OTHER LIABILITIES				
Consumer and other deposits, less amount included				
under current liabilities		840,730		776,404
Capital assets contributed by third parties		1,802,546		728,179
Advance to parent company		-		650,000
Long-term debt (Note 4)		28,337,942		28,125,842
· · · · · · · · · · · · · · · · · · ·		30,981,218		30,280,425
		39,965,852		38,725,517
EQUITY				
-				
SHARE CAPITAL Authorized - unlimited number of common shares				
Issued 165 common shares (2000 - 100 common shares)		29,494,042		28,844,042
,		, ,		
DEFICIT		(682,486) 28,811,556		(997,992 27,846,050
	<u> </u>	68,777,408	\$	66,571,567
		30,777,700	Ψ	00,571,507
APPROVED BY THE BOARD				
· · · · · · · · · · · · · · · · · · ·				

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December 31, 2001

	<u>Page</u>
Balance Sheet	1
Statement of Earnings and Deficit	2
Statement of Cash Flows	3
Notes to the Financial Statements	4-8

# Statement of Earnings and Deficit Year ended December 31, 2001

	2001	2000
	(12 months)	(2 months)
		(unaudited) (Note 7)
REVENUE		(Note /)
Sale of energy		
Residential	\$ 23,777,417	\$ 3,585,642
Commercial, industrial and general	41,012,025	6,847,683
Street lighting	490,451	78,666
	65,279,893	10,511,991
Service revenue adjustment	156,388	569,718
	65,436,281	11,081,709
Energy cost	56,629,870	10,669,399
Gross margin on energy sold	8,806,411	412,310
Other income		
Interest	279,154	65,939
Late payment penalties	319,085	38,971
Miscellaneous	321,461	11,224
Rentals	137,326	9,998
Scrap sales	-	(1,199)
	9,863,437	537,243
EXPENDITURE		
Operation maintenance	1,940,994	262,014
Administration	3,308,385	573,280
Financial expense (Note 4)	1,027,647	149,096
Amortization of capital assets, less \$80,162		
(2000 - \$27,206) charged to other accounts	3,242,705	550,845
	9,519,731	1,535,235
EARNINGS (LOSS) BEFORE INCOME TAXES	343,706	(997,992)
INCOME TAXES (Note 5)	28,200	-
NET EARNINGS (LOSS)	315,506	(997,992)
DEFICIT, BEGINNING OF YEAR	(997,992)	
DEFICIT, END OF YEAR	\$ (682,486)	\$ (997,992)

# Statement of Cash Flows Year ended December 31, 2001

	2001	2000
	(12 months)	(2 months)
		(unaudited)
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES		(Note 7)
OPERATING		
Net earnings (loss)	\$ 315,506	\$ (997,992)
Items not affecting cash	2 202 502	EAE A1A
Amortization of capital assets  Amortization of discounts on debentures	3,292,583	545,414
	(80,162)	16,968
Amortization of contributed capital  Amortization of deferred charges	30,284	5,431
Loss on sale of capital assets	30,204	1,881
Loss on sale of capital assets	2.550.211	
Changes in non-cash working capital components	3,558,211	(428,298)
Accounts receivable	(350,470)	1,441,295
Unbilled revenue	(167,890)	(569,718)
Inventory	(73,463)	(74,060)
Due from Town of Whitby	345,392	37,718
Due to Whitby Hydro Energy Services Corporation	91,973	605,881
Income tax receivable	(51,417)	-
Prepaid expenses and other assets	(73,123)	4,567
Accounts payable	648,761	(736,764)
	3,927,974	280,621
INVESTING	-	
Acquisition of cash of Whitby Hydro Electric Commission	-	6,569,276
Additions to capital assets	(2,844,547)	(116,448)
	(2,844,547)	6,452,828
FINANCING		
Increase (decrease) in consumer and other deposits	75,234	(544,743)
Repayment of long term debt	-	(506,100)
Topus, and a second sec	75,234	(1,050,843)
NET CASH INFLOW	1,158,661	5,682,606
CASH POSITION, BEGINNING OF YEAR	5,682,606	_
CASH POSITION, END OF YEAR	\$ 6,841,267	\$ 5,682,606
CASH POSITION, END OF TEAR	3 0,041,207	\$ 3,082,000
SUPPLEMENTARY CASH FLOW INFORMATION		
Interest paid	\$ 1,027,647	\$ 149,096
Income taxes paid	\$ 79,617	\$ -
NON-CASH TRANSACTIONS		
Capital assets contributed by third parties	\$ 1,154,529	\$ 728,179
Issuance of share capital	\$ -	\$ 28,844,042
Long-term debt	\$ -	\$ 21,816,642
Long-term deot	<b>J</b>	→ ∠1,010,042

#### Notes to the Financial Statements

December 31, 2001

#### 1. NATURE OF OPERATION

Whitby Hydro Electric Corporation "the Corporation" was incorporated November 1, 2000 under the laws of the Province of Ontario.

The Corporation is wholly-owned by the Town of Whitby.

The principal activity of the corporation is to distribute electricity to the Town of Whitby, under the license issued by the Ontario Energy Board (OEB).

#### 2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles (GAAP) and reflect the following policies as set forth in the Accounting Procedures Manual issued by the Ontario Energy Board under the authority of the Ontario Energy Board Act, 1998.

#### Regulation

The Whitby Hydro Electric Corporation is regulated by the Ontario Energy Board "OEB" and any power rate adjustments require OEB approval.

#### Inventory

Transformers are valued at cost on a specific-item basis. Other inventories are valued at the lower of average cost and replacement cost.

#### Capital assets

Capital assets purchased or constructed by the Corporation are recorded as an asset at cost. Amortization is provided on a straight-line basis over the estimated useful lives of the assets.

The estimated service lives of the various assets used in calculating amortization are as follows:

Building	50-60 years
Plant and equipment	3-10 years
Transmission and distribution system	15-35 years
Office equipment	5-10 years

#### Deferred charges

Deferred charges are amortized on a straight-line basis over the estimated term of the benefit.

#### Revenue recognition

Service revenue is recorded on the basis of regular meter readings plus estimates of customer usage since the last meter reading date to the end of the year.

#### **Notes to the Financial Statements**

December 31, 2001

#### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital assets contributed by third parties

Capital asset contributions by third parties may be refunded by the Corporation based on future economic evaluations, in accordance with the OEB Distribution System Code. Accordingly, they are recorded as liabilities. Amortization is provided on a straight-line basis over the estimated useful life of the related capital assets.

Payment in lieu of income taxes

Under the Electricity Act, 1998, the Corporation is required to make payments-in-lieu of corporate taxes to the Ontario Electricity Financial Corporation (OEFC), commencing October 1, 2001. These payments are calculated in accordance with the rules for computing taxable income and taxable capital and other relevant amounts contained in the Income Tax Act (Canada) and the Corporations Tax Act (Ontario) as modified by the Electricity Act, 1998, and related regulations. Prior to October 1, 2001, the Corporation was not subject to income or capital taxes.

The Corporation, regulated by the Ontario Energy Board, provides for payments-in-lieu of corporate income taxes using the taxes payable method.

Under the taxes payable method, no provisions are made for future income taxes as a result of temporary differences between the tax basis of assets and liabilities and their carrying amounts for accounting purposes. Rate-regulated enterprises need not recognize future income taxes to the extent that future income taxes are expected to be included in the rates charged to and recovered from future customers.

Payments-in-lieu of income taxes are henceforth referred to as income taxes.

Use of estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Due to the inherent uncertainty in making estimates, actual results could differ from those estimates.

## Notes to the Financial Statements

December 31, 2001

#### 3. CAPITAL ASSETS

		2001		2000
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Buildings, plant and equipment Transmission and distribution system Other equipment	\$ 13,358,147 67,133,446 3,387,488	\$ 4,367,493 27,319,961 2,103,080	\$ 8,990,654 39,813,485 1,284,408	\$ 8,449,635 39,575,990 1,356,429
Land	83,879,081 393,065	33,790,534	50,088,547 393,065	49,3 <b>8</b> 2,054 393,065
	\$ 84,272,146	\$ 33,790,534	\$ 50,481,612	\$49,775,119

Depreciation provided for in the current year totalled \$3,292,583 (2000 - \$545,114 for two months).

#### 4. LONG-TERM DEBT

	 2001	 2000
7-1/4% promissory note issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with notice of twelve months. The Town of Whitby does not anticipate calling this note before January 1, 2003.	\$ 1,460,300	\$ 1,460,300
7-1/4% promissory note issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with sixty days notice. The Town of Whitby does not anticipate calling this note before January 1, 2003.	5,061,000	5,061,000
Variable rate promissory note (2.59% - 9.29%) issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with sixty days notice. The Town of Whitby does not anticipate calling		
this note before January 1, 2003.	 21,816,642	 21,816,642
	28,337,942	28,337,942
Less amounts included in current liabilities	 -	 212,100
	\$ 28,337,942	\$ 28,125,842

Interest on long-term debt is \$1,027,647.

#### **Notes to the Financial Statements**

December 31, 2001

#### 5. INCOME TAXES

The Corporation became obligated to make payments-in-lieu of taxes on October 1, 2001. There were no income or capital taxes in the periods prior to October 1, 2001.

The provision for income taxes under the taxes payable method for the year is \$28,200 representing large corporations tax.

Future income taxes have not been recorded in the accounts as they are expected to be reflected through future distribution revenues. As at December 31, 2001 future income tax assets of \$395,563 have not been recorded on the balance sheet. Future income tax benefits of \$395,563 have not been reflected in the income tax provision for the year ended December 31, 2001.

The Corporation has income tax losses carried forward of \$779,000 which expire in 2008. Had the Corporation accounted for income taxes under the liability method, the benefit of these losses would have been reflected as a reduction to income tax expense of \$234,668.

A reconciliation between income per financial statements and loss for income tax purposes is provided as follows:

Income before provision for income taxes	\$ 343,706
Less: Income prior to October 1, 2001 not subject to tax	(1,656,706)
Amortization in excess of capital cost allowance	534,000
Loss for tax purposes	\$ (779,000)

Significant components of the Corporation's future taxes as at December 31 are as follows:

Tax benefit of loss carry forwards	\$ 234,668
Plant and equipment	160,895
Net future income tax asset	\$ 395,563

#### 6. FINANCIAL INSTRUMENTS

#### Credit risk

Accounts receivable from one customer represents approximately 22.6% (2000 - 17.7%) of the total accounts receivable at December 31, 2001. The Corporation believes there is no risk associated with the collection of this amount. The remaining balance of accounts receivable is widely dispersed among numerous customers.

#### Interest rate risk

The Corporation has limited interest rate risk as its principal debt obligations bear fixed rates of interest.

#### Whitby Hydro Electric Corporation Statement of Earnings and Deficit

	Non-taxable period Jan 1 to Sep 30, 2001	Taxable period Oct 1 to Dec 31, 2001	Reconciled to Audited Financial Statements
Services Revenue	48,687,727	16,748,555	65,436,282
Energy Cost	40,831,469	15,798,401	56,629,870
Gross Margin on Energy Sold	7,856,258	950,154	8,806,412
Other Income	828,314	228,711	1,057,025
Operating Expenses	3,833,835	1,415,544	5,249,379
Operation maintenance & Administration	805,026	222,621	1,027,647
Financial Expense	2,388,712	853,993	3,242,705
Amortization of capital assets	7,027,573	2,492,158	9,519,731
Earnings (Loss) Before Income Taxes	1,656,999	(1,313,293)	343,706
Income Taxes		28,200	28,200
Net Earnings	1,656,999	(1,341,493)	315,506



**CP 622** 33 King St. West 33 rue King ouest Oshawa ON L1H 8H6 Oshawa ON L1H 8H6

#### Statement of Adjustments re Taxes Assessed Relevé des redressements de cotisations

Ministry of Finance Ministère des Finances	Corporations Tax Branch Direction de l'mposition des compagnies	Account No. / N* de compte
		1 8 0 0 2 2 5
Name of Corporation / Rais	son sociale de la compagnie	Taxation Year End / Fin de l'année d'imposition
Whitby Hydro Ele	ectric Corporation	December 31, 2001

#### **INCOME TAX**

As previously assessed

Nil

#### FEDERAL PART 1.3 TAX

As previously assessed

28,595

#### **ONTARIO CAPITAL TAX**

Paid-up capital as previously assessed	\$ 32,384,575
Add: Common shares amount understated	26,545,000
	\$ 58,929,575

Less: Investment Allowance (revised)

\$ 53,959	x \$ 58,929,575	(	45,928 )
\$ 69,233,529 Revised Taxable Capit		\$	58,883,647
<u>Less</u> : Capital exempt	ion	(	4,803,132 )
Revised Taxable Capit	tal	\$	54,080,515

Tax thereon @ 0.300% x 92/365

40,894

#### TOTAL PAYMENT IN LIEU OF TAXES

\$ 69,489

Fabian Balanathan

MRK279

Note: We have not audited the opening balance of asset value adopted for use by this MEU on its 2001 PILs return. As such, the value of assets used for Income Tax purposes may be reviewed and adjustments made accordingly at a subsequent date.

\*"DESIGNATED ASSESSMENT"

The items marked with an asterisk above are designated parts of this assessment. This description is authorized by section 92 of the Corporations Tax Act, for assessments which correspond to those issued by Revenue Canada under the Income Tax Act (Canada). It is not necessary to serve a Notice of Objection to those portions of the assessment. The Corporation and the Minister will be bound by the final disposition of a federal Notice of Objection or Appeal.

If you wish not to be bound by the disposition of the corresponding federal objection or appeal, you must serve a Notice of Objection on the prescribed form in accordance with section 84. See under "Notice of Objection" on the accompanying "Notice of Re-Assessment"

\*"COTISATION DÉSIGNÉE" Les postes ci-dessus marqués d'un astérisque sont les parties désignées de cette cotisation. Cette description est autorisée en vertu de l'article 92 de la Loi sur l'imposition des corporations, pour les cotisations qui correspondent à celles établies par Revenu Canada en vertu de la Loi de l'impôt sur le revenu (Canada). Il n'est pas nécessaire de signifier un Avis d'opposition pour ces parties des cotisations. La compagnie et le ministre seront liés par la décision finale relative à l'avis fédéral d'opposition ou d'appel.

Si vous désirez ne pas être lié par la décision relative à l'opposition ou à l'appel fédéral correspondant, vous pouvez signifier un avis d'opposition sur la formule prévue à cette fin conformément à l'article 84. Voir "Avis d'opposition" sur l'Avis de nouvelle cotisation ci-joint.

0199K(94-01)



MINIMARY OF FINANCE
COrporations Tax Branch - Hydro PIL
PO Box 620
33 King Street West
Oshawa ON L1H 8E9

# Notice of Reassessment

2001/12/31

Electricity Act, 1998 . Corporations Tax Act, R.S.O. 1990 from 2001/10/01 Account No. 1800225 Reassessment Date (year, month, day) 2006/01/10 1 of 1 Page

REASSESSMENT NO. 81 WHITBY HYDRO ELECTRIC CORPORATION

**REPLACING REASSESSMENT DATED: 2003/04/17** 

Assessment Interest Tax: Federal and Provincial PIL Total Reassessment Liability

> 68,860.00 69,489.00 629.00CR

SUMMARY OF 2001/12/31 TAXATION YEAR TRANSACTIONS

Payments/Transfers

TAXATION YEAR BALANCE DUE \*\* Sub-Total

30,982.20 79,617.00CR

48,634.80CR 20,225.20

tax, penalty and interest for which you are assessed. by s.95 of the Electricity Act, 1998, notice is hereby given of the amount of In accordance with s.s.80(8) of the Corporations Tax Act, as made applicable

Taxable Capital adjusted. Capital/other surpluses not included in Net Paid-up

payment is received by the Ontario Electricity Financial Corporation (OEFC) The current interest rate is 0.0219178%. the balance is compounded daily from the date of this Notice/Statement until \*\*Remember to include additional interest due with your payment. Interest on



Corporations Tax Branch - Hydro PIL PO Box 620
33 King Street West
Oshawa ON L1H 8E9

Notice of Reassessment

Electricity Act, 1998 - Corporations Tax Act, R.S.O. 1990 from 2001/10/01 to 2001/12/31

Account No. Reassessment Date (year, month, day) 2003/04/17

1800225

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Page

**REASSESSMENT NO. 27** WHITBY HYDRO ELECTRIC CORPORATION

REPLACING ASSESSMENT DATED: 2002/10/07

Assessment Interest Tax: Federal and Provincial PIL Total Reassessment Liability

907.58CR 48,635.42 49,543.00

SUMMARY OF 2001/12/31 TAXATION YEAR TRANSACTIONS

Refunds Payments/Transfers

Sub-Total

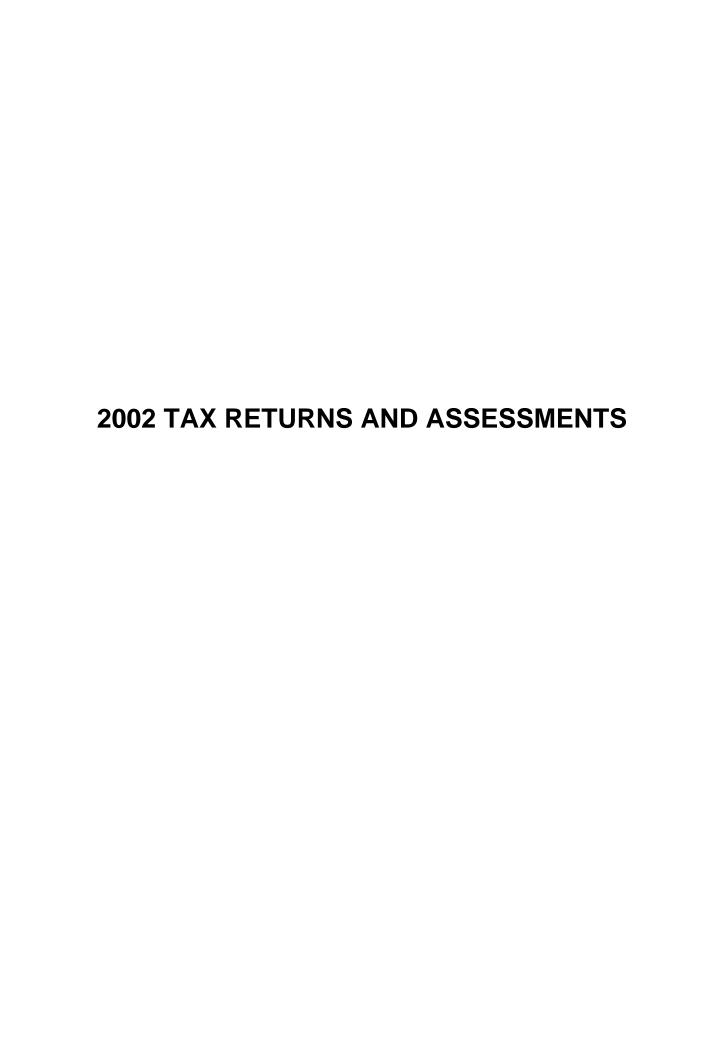
CREDIT BALANCE AVAILABLE IN THIS TAXATION YEAR

30,534.91 79,617.00CR

49,082.09CR 446.67CR

In accordance with s.s.80(8) of the Corporations Tax Act, as made applicable by s.95 of the Electricity Act, 1998, notice is hereby given of the amount of tax, penalty and interest for which you are assessed

Adjustment to the computation of Capital Tax.



Agence des douanes et du revenu du Canada

#### **T2 CORPORATION INCOME TAX RETURN**

200 Codo 0401

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

Parts, sections, subsections, and paragraphs mentioned on this return refer to the *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing. If you need more information about items on the return, see the corresponding items in the *T2 Corporation – Income Tax Guide* (T4012).

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax services office or tax centre. You have to file the return within six months after the end of the corporation's taxation year. For more information on when and how to file T2 returns, see items 1 to 5 in the guide.

	Code 0401
055	Do not use this area
_	

Identification ————		
Business Number (BN)	· <b>001</b> 864773395RC0001	
Corporation's name		
002 Whitby Hydro Electric Corpora	ation	
Has the corporation changed its name since the last time we were notified?	003 1 Yes 2 No X	If Yes, do you have a copy of the articles of amendment?
Address of head office		To which taxation year does this return apply?
Has the address changed since the	010 1 Yes 2 No X	Taxation year start Taxation year-end
last time we were notified?	OIO TIES ZINO X	060         2002-01-01         061         2002-12-31
011 100 Taunton Road East		YYYY/MM/DD YYYY/MM/DD
012 PO Box 59		Has there been an acquisition of control
City	Province, territory, or state	to which subsection 249(4) applies since the previous taxation year?
015 Whitby	016 ON	
Country (other than Canada)	Postal code/ZIP code	If Yes, give the date control was acquired
017	018 L1N-5R8	YYYY/MM/DD
Mailing address (if different from head office	ce address)	Is the corporation a professional
Has the address changed since the last time we were notified?	. 020 1 Yes 2 No X	corporation that is a member of
time we were notined:	20 1100 1100 1	a partnership? 067   1 Yes
<b>021</b> <u>c/o</u>		In this the first way of filling often
022		Is this the first year of filing after:
023		Incorporation?
City	Province, territory, or state	Amalgamation?
025	026	If Yes, complete and attach Schedule 24.
Country (other than Canada)	Postal code/ZIP code	Has there been a windup of a subsidiary under section 88 during the current
027	028	taxation year?
Location of books and records		If Yes, complete and attach Schedule 24.
Has the location of books and records changed since the last time we were		Is this the final taxation year before
notified?	. 030 1 Yes 2 No X	amalgamation?
100 Taunton Road East		Is this the final return up to
032 PO Box 59		dissolution?
City	Province, territory, or state	
035 Whitby	036 ON	Is the corporation a resident of Canada?
Country (other than Canada)	Postal code/ZIP code	080 1 Yes X 2 No If No, give the country of residence.
037	038 L1N-5R8	
040 Type of corporation at the end of t	he taxation year	081
1 Canadian-controlled	. Corporation controlled by	Is the non-resident corporation claiming an exemption under an income tax
private corporation (CCPC)	a public corporation	treaty? 082 1 Yes 2 No X
2 Other private	5 Other corporation	If Yes, complete and attach Schedule 91.
corporation	(specify, below)	If the corporation is exempt from tax under section 149, tick
3 Public		one of the following boxes:
corporation		085 1 Exempt under paragraph 149(1)(e) or (l)
If the type of corporation changed during		2 Exempt under paragraph 149(1)(j)
the taxation year, provide the effective	043	3 Exempt under paragraph 149(1)(t)
date of the change	YYYY/MM/DD	4 Exempt under other paragraphs of section 149

Whitby Hydro Electric Corporation 864773395RC0001 2002-12-31 **Attachments** Financial statement information: Use GIFI schedules 100, 125, and 141. \* We do not print these schedules. Schedules - Answer the following questions. For each Yes response, attach to the T2 return the schedule that applies. Yes Schedule **Guide item** 150 9 27 Is the corporation related to any other corporations? 151 19 28 Does the corporation have any non-resident shareholders? 160 23 X Is the corporation an associated Canadian-controlled private corporation? 29 161 49 Is the corporation an associated Canadian-controlled private corporation that is claiming the expenditure limit? Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, 32 162 11 other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents 33 If you answered Yes to the above question, and the transaction was between corporations not dealing at 44 arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee? 164 14 Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada? 34 165 15 Is the corporation claiming a deduction for payments to a type of employee benefit plan? 35 T5004 166 37 Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989? T5013 38 Is the corporation a member of a partnership for which a partnership identification number has been assigned? 167 Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal 40 168 22 at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust? 169 25 Did the corporation have any foreign affiliates during the year? 41 42 Has the corporation made any payments to non-residents of Canada under subsections 202(1) and 105(1) of 170 29 the federal *Income Tax Regulations*? 171 T106 43 Has the corporation had any non-arm's length transactions with a non-resident? 172 47 Has the corporation made payments to, or received amounts from, a retirement compensation arrangement in the year? For private corporations: Does the corporation have any shareholders who own 10% or more of 173 50 the corporation's common and/or preferred shares? Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes? 201 1 78-81 Has the corporation made any charitable donations, gifts to Canada, a province or a territory, or gifts of cultural or 202 2 ecological property? 203 3 82,104 Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund? 69-76 Is the corporation claiming any type of losses? 204 Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in 205 5 more than one jurisdiction? 206 Has the corporation realized any capital gains or incurred any capital losses during the taxation year? 6 i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends 103 deductible on line 320 of the T2 return, b) a partnership, c) a foreign business, or d) a personal services business; or 207 7 ii) is the corporation claiming the refundable portion of Part I tax? 208 8 Does the corporation have any property that is eligible for capital cost allowance? X 210 10 58 Does the corporation have any property that is eligible capital property? 59 Does the corporation have any resource-related deductions? 212 12 213 13 Is the corporation claiming reserves of any kind? 216 61 Is the corporation claiming a patronage dividend deduction? 16 217 Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction? 17 62 218 18 Is the corporation an investment corporation or a mutual fund corporation? 150 220 Was the corporation carrying on business in Canada as a non-resident corporation? 20 131 221 21 Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits? 226 26 Is the corporation a non-resident-owned investment corporation claiming an allowable refund? 155 227 27 111 Does the corporation have any Canadian manufacturing and processing profits? Is the corporation claiming an investment tax credit? 231 31 232 T661 63 Is the corporation claiming any scientific research and experimental development expenditures? 233 33/34/35 124 Is the corporation subject to gross Part I.3 tax? 236 36 124 Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax? 237 37 124 Is the corporation claiming a surtax credit? ...... 128 Is the corporation subject to gross Part VI tax on capital of financial institutions? 238 38 242 42 128 Is the corporation claiming a Part I tax credit?

Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?

Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?

For financial institutions: Is the corporation a member of a related group of financial institutions

Is the corporation claiming a Canadian film or video production tax credit refund?

Is the corporation claiming a film or video production services tax credit refund?

Is the corporation subject to Part II – Tobacco Manufacturers' surtax?

with one or more members subject to gross Part VI tax?

Is the corporation subject to Part XIII.1 tax?

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T1131

T1177

Whitby Hydro Electric Corporation 864773395RC0001 2002-12-31

	Attachments – continued from page 2			
Guide	e item		Yes Schedule	
44	Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256	T1134-A	
44	Did the corporation have any controlled foreign affiliates?	258	T1134-B	
44	Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	259	T1135	
44	Did the corporation transfer or loan property to a non-resident trust?	260	T1141	
44	Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261	T1142	
	Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262	T1145	
	Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263	T1146	
	Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264	T1174	
	mages of openined employees for creaming and are a second entered and a second entered entered and a second entered entered and a second entered ente			
				_

Additional information	
	280       1 Yes       2 No       X         was filed? (enter Yes for first-time filers)       281       1 Yes       2 No       X
What is the corporation's major business activity? (Only complete if Yes was entered at line 281.)	282
If the major activity involves the resale of goods, indicate whe	ther it is wholesale or retail
Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.	284       ELECTRICITY DISTRIBN       285       100%         286       287       0%         288       0%
Did the corporation immigrate to Canada during the taxation of the corporation emigrate from Canada during the taxation	251

Taxable income ————————————————————————————————————				
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI			300	<b>43,558</b> A
Deduct: Charitable donations from Schedule 2	311	0		
Gifts to Canada, a province, or a territory from Schedule 2	312	0		
Cultural gifts from Schedule 2	313	0		
Ecological gifts from Schedule 2	314	0		
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320	0		
Part VI.1 tax deduction from Schedule 43*	325	0		
Non-capital losses of preceding taxation years from Schedule 4	331	43,558		
Net-capital losses of preceding taxation years from Schedule 4	332	0		
Restricted farm losses of preceding taxation years from Schedule 4	333	0		
Farm losses of preceding taxation years from Schedule 4	334	0		
Limited partnership losses of preceding taxation years from Schedule 4	335	0		
Taxable capital gains or taxable dividends allocated from a central credit union	340	0		
Prospector's and grubstaker's shares	350	0		
	Subtotal	43,558	_	<b>43,558</b> B
Subtotal (amount A n	ninus amo	ount B) (if negative, enter "	0")	<b>0</b> c
Add: Section 110.5 additions and/or subparagraph 115(1)(a)(vii) additions			355	<b>0</b> D
Taxable income (amount C plus amount D)			360	0
,			=	<u>~</u>
Income exempt under paragraph 149(1)(t)			370	0
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 to	minus line	9 370)	=	<u> </u>
* This amount is equal to 3 times the Part VI.1 tax payable at line 724 on page 8.			_	

—— Small business deduction	
Canadian-controlled private corporations (CCPCs) throughout the taxation year	
<u> </u>	<b>558</b> A
Taxable income from line 360 on page 3, <b>minus</b> 10/3 of the amount at line 632* on page 7, <b>minus</b> 3 times	<u> </u>
the amount at line 636** on page 7, and <b>minus</b> any amount that, because of federal law, is exempt from Part I tax	<b>0</b> B
Calculation of the business limit:	
For all CCPCs, calculate the amount at line 4 below.	
200,000 x Number of days in the taxation year before 2003 365 = 200,000 1	
Number of days in the taxation year 365	
225,000 x Number of days in the taxation year in 2003 $0 = \dots $ 2	
Number of days in the taxation year 365	
250,000 x Number of days in the taxation year in 2004 0 = 0 3	
Number of days in the taxation year 365	
300,000 x Number of days in the taxation year after 2004 $0 = 0$ 3.1	
Number of days in the taxation year 365	
Add amounts at lines 1, 2, 3, and 3.1 200,000 4	
Business limit (see notes 1 and 2 below) 410	<b>0</b> C
<ul><li>taxation year is less than 51 weeks, prorate the amount from line 4 by the number of days in the taxation year divided by 365, and enter the result on line 410.</li><li>2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered at line 410.</li></ul>	
Business limit reduction:	
Amount C 0 x	<u>0</u> E
11,250	
Reduced business limit (amount C minus amount E) (if negative, enter "0")	<u>0</u> F
Small business deduction - 16.00% of whichever amount is least: A, B, C, or F  (enter amount G on line 9 of page 7)	<u>0</u> G
* Calculate the amount of foreign non-business income tax credit deductible at line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.	
** Calculate the amount of foreign business income tax credit deductible at line 636 without reference to the corporate tax reductions under section 123.4	
*** Large corporation tax	
• The large corporation tax to be entered at line 415 is the gross Part I.3 tax, which is the amount before deducting the surtax credits, increased to reflect a full-year tax liability if the taxation year is less than 51 weeks. For the purpose of the business limit reduction, the gross Part I.3 tax is equal to 0.225% x (taxable capital employed in Canada minus \$10,000,000).	
<ul> <li>If the corporation is not associated with any corporation in both the current and the preceding taxation years, enter the corporation's gross Part I.3 tax for its preceding taxation year.</li> </ul>	
<ul> <li>If the corporation is not associated with any corporation in the current taxation year, but was associated in the preceding taxation year, and its current taxation year:</li> </ul>	
<ul> <li>starts before December 21, 2002, enter the corporation's gross Part I.3 tax for its preceding taxation year; or</li> <li>starts after December 20, 2002, enter the corporation's gross Part I.3 tax for its current taxation year.</li> </ul>	
· · · · · · · · · · · · · · · · · · ·	

Accelerated tax reduction		
Canadian-controlled private corporations throughout the taxation year that claimed the sma	Il business deduction	
Reduced business limit (amount from line 425)	<u>0</u> x <u>300,000</u> =	0 A
Net active business income (amount from line 400) *		<b>43,558</b> в
Taxable income from line 360 on page 3 <b>minus</b> 3 times the amount at line 636** on page 7, and <b>minus</b> any amount that, because of federal law, is exempt for Part I tax <b>Deduct:</b>	<u>0</u> c	
Aggregate investment income (amount from line 440 of page 6)	<b>0</b> D	
Amount C minus amount D (if negative, enter "0")	0	0_E
Amount A, B, or E above, whichever is less		0 F
Amount Z from Part 9 of Schedule 27	<b>0</b> G	
Amount QQ from Part 13 of Schedule 27	<u>о</u> н	
Taxable resource income from line 435 of page 5	<u> </u>	
Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17)	<b>0</b> J	
Amount on line 400, 405, 410, or 425 of the small business deduction, whichever is less	<u>0</u> K	
Total of amounts G, H, I, J, and K	<u> </u>	<u> </u>
Amount F minus amount L (if negative, enter "0")		0 M
Accelerated tax reduction - 7% of amount M (enter amount N on line 637 of page 7)		0 N
* If the amount at line 450 of Schedule 7 is positive, members of partnerships need to use Sched		

Resource deduction						
Taxable resource income [as defined in sub	section 125.1	1(1)]			435	0 A
Amount A	0 ,	,	Number of days in the taxation year in 2003	0	_ x 1% =	<b>0</b> в
	^	. –	Number of days in the taxation year	365	,,	
Amount A	<u>0</u> x		Number of days in the taxation year in 2004	0	x 2% =	<b>0</b> C
			Number of days in the taxation year	365		
Amount A	<u> </u>	<i>.</i> _	Number of days in the taxation year in 2005	0	x 3% =	<b>0</b> C.1
	-		Number of days in the taxation year	365		
Amount A	<u> </u>	ζ_	Number of days in the taxation year in 2006	0	_ x 5% =	<b>0</b> C.2
	-		Number of days in the taxation year	365		
<b>Resource deduction</b> – total of amounts B, (enter amount D on line 10 of page 7)	C, C.1, and C.	.2			438	<b>0</b> D

General tax reduction for Canadian-controlled private corporation		•		
Taxable income from line 360 on page 3				<u>0</u> E
Amount Z from Part 9 of Schedule 27			<u>0</u> F	
Amount QQ from Part 13 of Schedule 27			<b>A</b> -	
Taxable resource income from line 435 a	bove	· · · · · · · · · · · · · · · · · · ·	<u>о</u> н	
Amount used to calculate the credit union	deduction (amount	E in Part 3 of Schedule 17)	<u>0</u> 1	
Amount on line 400, 405, 410, or 425 on	page 4, whichever is	less	<u> </u>	
Aggregate investment income from line 4	40 of page 6	· · · · · · · · · · · · · · · · · · ·	<u>о</u> к	
Amount used to calculate the accelerated	d tax reduction (amou	unt M of page 4)	<u> </u>	
Total of amounts F, G, H, I, J, K, and L			<u> </u>	<b>0</b> M
Amount E minus amount M (if negative,	enter "0")		····· <u> </u>	<u>0</u> N
Amount N	0 x	Number of days in the taxation year in 2002	<u>365</u> x 3% =	<b>0</b> 0
	~	Number of days in the taxation year	365	
Amount N	0 ,	Number of days in the taxation year in 2003	<u> </u>	<b>0</b> P
/ who which is a second of the		Number of days in the taxation year	365	<u>_</u>
Amount N	0 x	Number of days in the taxation year after 2003	<b>0</b> x 7% =	<b>0</b> Q
		Number of days in the taxation year	365	
General tax reduction for Canadian-co (enter amount R on line 638 of page 7)	entrolled private cor	porations - total of amounts O, P, and Q		<u>0</u> R

—— General tax reduction ——						
Corporations other than a Canadian-cont a mutual fund corporation, or a non-resid	-		orporation, an investment corporation, a mortgage stment corporation	investmen	t corporatior	1,
Taxable income from line 360 of page 3						<u>0</u> s
Amount Z from Part 9 of Schedule 27					<u>0</u> T	
Amount QQ from Part 13 of Schedule 27					<b>0</b> U	
Taxable resource income from line 435 above	ve		·····		<u>0</u> ∨	
Amount used to calculate the credit union de	eduction (a	mount	E in Part 3 of Schedule 17)		<u>0</u> w	
Total of amounts T, U, V, and W			<u>—</u>		0	<b>0</b> x
Amount S minus amount X (if negative, enter	er "0")				••••••	Y
Amount Y	0	x	Number of days in the taxation year in 2002	365	x 3% =	<b>0</b> Z
		'-	Number of days in the taxation year	365		_
Amount Y	0	х	Number of days in the taxation year in 2003	0	x 5% =	<b>0</b> AA
		•	Number of days in the taxation year	365		
Amount Y	0	х	Number of days in the taxation year after 2003	0	x 7% =	<b>0</b> BB
			Number of days in the taxation year	365		0 00
General tax reduction - total of amounts Z (enter amount CC on line 639 of page 7)	, AA, and E	3B 				<u>0</u> cc

Whitby Hydro Electric Corporation 864773395RC0001 2002-12-31

Refundable portion of Part I tax	
Canadian-controlled private corporations throughout the taxation year	
Aggregate investment income 440 0 x 26 2/3% = (amount P from Part 1 of Schedule 7)	0 A
Foreign non-business income tax credit from line 632 on page 7	<u> </u>
Deduct:	
Foreign investment income	0
(amount O from Part 1 of Schedule 7) (if negative, enter "0")	<u>0</u>
Amount A minus amount B (if negative, enter "0")	<u>0</u> c
Taxable income from line 360 on page 3	0
Deduct:	
Amount on line 400, 405, 410, or 425 on page 4, whichever is less	
Foreign non-business income tax credit from	
line 632 of page 7	
Foreign business income	
tax credit from line 636 of page 7 0 x 3 =0	
0	0
	x 26 2/3% = D
Part I tax payable minus investment tax credit refund (line 700 minus line 780 of page 8)	0
Deduct: Corporate surtax from line 600 of page 7	0 =
Net amount	<u>0</u> <u>0</u> E
<b>Refundable portion of Part I tax</b> – Amount C, D, or E, whichever is less	<u>450</u> <u> </u>
Refundable dividend tax on hand	
Refundable dividend tax on hand at the end of the preceding taxation year 460	0
Deduct: Dividend refund for the previous taxation year	0
	00 ^A
Add the total of:	
Refundable portion of Part I tax from line 450 above	0
Total Part IV tax payable from line 360 on page 2 of Schedule 3	0
Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation	0
corporation on amagamation, or from a wound-up substituty corporation	00 в
	0
Refundable dividend tax on hand at the end of the taxation year – Amount A plus amount B	
—— Dividend refund ————————————————————————————————————	
Private and subject corporations at the time taxable dividends were paid in the taxation year	,
	0 x 1/3 0 A
Taxable dividends paid in the taxation year from line 460 on page 2 of Schedule 3	
Refundable dividend tax on hand at the end of the taxation year from line 485 above	
Dividend refund – Amount A or B, whichever is less (enter this amount on line 784 of page 8)	<u> </u>

Dividend refund – Amount A or B, whichever is less (enter this amount on line 784 of page 8)

 Whitby Hydro Electric Corporation
 864773395RC0001
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Part I tax		
Base amount of Part I tax – 38.00% of taxable income (line 360 or amount Z, whichever applies) from page 3	550	<u>0</u> A
Corporate surtax calculation		
Base amount from line A above	<u> </u>	
Deduct:		
10% of taxable income (line 360 or amount Z, whichever applies) from page 3	<u> </u>	
Investment corporation deduction from line 620 below		
Federal logging tax credit from line 640 below	<u> </u>	
Federal qualifying environmental trust tax credit from line 648 below	<u> </u>	
For a mutual fund corporation or an investment corporation throughout the taxation year, enter amount a, b, or c below on line 6, whichever is less:		
28.00% of taxable income from line 360 of page 3		
28.00% of taxed capital gains	<b>0</b> 6	
Part I tax otherwise payable		
(line A <b>plus</b> lines C and D <b>minus</b> line F)		
Total of lines 2 to 6	<u> </u>	
	•	
Net amount (line 1 minus line 7)	<u> </u>	
Corporate surtax – 4.00% of the amount on line 8	600	<b>0</b> B
Recapture of investment tax credit from line PPP in Part 21 of Schedule 31		<b>0</b> C
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment inc (for a CCPC throughout the taxation year)	ome	
Aggregate investment income from line 440 on page 6	<u>0</u> i	
Taxable income from line 360 on page 3		
Deduct:		
Amount on lines 400, 405, 410, or 425 of page 4, whichever is less		
Net amount	<u>0</u> ii	
<b>Refundable tax on CCPC's investment income</b> – 6 2/3% of the lesser of amounts i or ii		<b>0</b> D
Subtotal (add	lines A, B, C, and D)	<u> </u>
Deduct:		
Small business deduction from line 430 of page 4	<b>O</b> 9	
Federal tax abatement 608	0	
Manufacturing and processing profits deduction from amount BB or amount RR		
of Schedule 27 616	<u> </u>	
Investment corporation deduction	0	
(taxed capital gains 6240)	0	
Additional deduction – credit unions from Schedule 17	0	
Federal foreign non-business income tax credit from Schedule 21	0	
Federal foreign business income tax credit from Schedule 21	0	
Accelerated tax reduction from amount N of page 4	0	
Resource deduction from line 438 of page 5	<u> </u>	
General tax reduction for CCPCs from amount R of page 5	<u> </u>	
General tax reduction from amount CC of page 5	0	
Federal logging tax credit from Schedule 21	0	
Federal political contribution tax credit	<u> </u>	
Federal political contributions 646	_	
Federal qualifying environmental trust tax credit	<u> </u>	
Investment tax credit from Schedule 31	0	_
Subtotal	<u> </u>	<u> </u>
Part I tax payable – Line E minus line F (enter amount G on line 700 of page 8)		<b>0</b> G
	• • • • • • • • • • • • • • • • • • • •	

Summary of tax and credits	
Federal tax	
Part I tax payable from page 7	<u></u>
Part I.3 tax payable from Schedule 33, 34, or 35	704 109,510
	708 0
Part IV tax payable from Schedule 3	712
Part IV.1 tax payable from Schedule 43	716 0
	720 0
Part VI tax payable from Schedule 38	724 0
Part VII.1 tax payable from Schedule 43	727 0
Part XIII.1 tax payable from Schedule 92	728 0
Part XIV tax payable from Schedule 20	
Add provincial and territorial tax:  Provincial or territorial jurisdiction  [750] ON  (if more than one jurisdiction, enter "multiple" and complete Schedule 5)	Total federal tax109,510
Net provincial and territorial tax payable (except Quebec, Ontario, and Alberta)	<u></u>
Provincial tax on large corporations (New Brunswick and Nova Scotia)	765 0
	0 0
	Total tax payable 770 109,510 A
Deduct other credits:	Total tax payable
	780
Investment tax credit refund from Schedule 31	784 0
Dividend refund from page 6	·
Federal capital gains refund from Schedule 18	. 788 0
Federal qualifying environmental trust tax credit refund	. 792 0
Canadian film or video production tax credit refund from Form T1131	. 796 0
Film or video production services tax credit refund from Form T1177	. 7970
Tax withheld at source	8000
Total payments on which tax has been withheld 801	0
Allowable refund for non-resident-owned investment corporations	
from Schedule 26	. 8040
Provincial and territorial capital gains refund from Schedule 18	808
Provincial and territorial refundable tax credits from Schedule 5	. 812 0
Royalties deductible under Syncrude Remission Order 815	0
Tax remitted under Syncrude Remission Order	816
Tax instalments paid	840 109,510
·	
Refund code 894 0 Overpayment 0	
Refund code 894 0 Overpayment 0	Balance (line A minus line B)
Direct demonit remont	L
Direct deposit request	If the result is negative, you have an <b>overpayment</b> .
To have the corporation's refund deposited directly into the corporation's bank	If the result is positive, you have a <b>balance unpaid</b> .
account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:	Enter the amount on whichever line applies. We do not charge or refund a difference
you alloady gave do, complete the information solicin.	of \$2 or less.
Start Change information 910	
Branch number	Balance unpaid 0
914	
Institution number Account number	Enclosed payment 8980
	<u></u> _
If the corporation is a Canadian-controlled private corporation throughout the taxation year,	
does it qualify for the one-month extension of the date the balance of tax is due?	200 1 163 Z 100 X
— Certification —	
	<b>A</b>
I, 950 ABI-RASHED 951 RAMONA	954 VICE-PRESIDENT, FINANCE
Last name in block letters First name in block letters	Position, office, or rank
am an authorized signing officer of the corporation. I certify that I have examined this return, inclination	
and that the information given on this return is, to the best of my knowledge, correct and complet income for this taxation year is consistent with that of the previous year except as specifically dis	
mounte for this taxation year is consistent with that of the previous year except as specifically dis	bolosou iii a stateriierit attaorieu to tilis letuiri.
	956 905-668-5878
955	
Date (yyyy/mm/dd) Signature of the authorized signing officer of the cor	rporation Telephone number
	rporation Telephone number
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corls the contact person the same as the authorized signing officer? If No, complete the information	rporation Telephone number a below 957 1 Yes X 2 No
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corls the contact person the same as the authorized signing officer? If No, complete the information  958	rporation Telephone number a below 957 1 Yes X 2 No
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corls the contact person the same as the authorized signing officer? If No, complete the information	rporation Telephone number a below 957 1 Yes X 2 No
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corls the contact person the same as the authorized signing officer? If No, complete the information  958	rporation Telephone number a below 957 1 Yes X 2 No
Date (yyyy/mm/dd)  Signature of the authorized signing officer of the corl Is the contact person the same as the authorized signing officer? If No, complete the information  958  Name in block letters  Language of correspondence - Langue de correspondance	rporation Telephone number a below 957 1 Yes X 2 No

Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001

Year Ended:

Sch. 001

2002-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### **NET INCOME (LOSS) FOR INCOME TAX PURPOSES**

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes.
- Please provide us with the applicable details in the identification area, and complete the applicable lines that contain a numbered black box. You should report amounts in accordance with the Generally Accepted Accounting Principles (GAAP).
- Sections, subsections, and paragraphs referred to an this schedule are from the "Income Tax Act."
- For more information, see the "T2 Corporation Income Tax Guide."

Net income (loss) after taxes and	
extraordinary items per financial statements	

#### Additions:

Provision for income taxes - current	
Subtotal of additions	
Other Additions:	
Miscellaneous Other Additions:	
600 ADDBACK RE: 12(1)(X)     290 3,048,409       601 PARTNERSHIP INCOME     291 2,802       602 CAPITAL TAX BOOKED     292 160,531	
Subtotal of Other Additions	
Total Additions 500 6,591,790	

Corporate Taxprep / Taxprep des sociétés - TP-10

Account/Business No.:864773395RC0001	Year Ended:	2002-12-31	
Deductions:			
Capital cost allowance from Schedule 8 403 . 3,603,102 Cumulative eligible capital deduction from Schedule 90,254			
Subtotal of Deductions			
Other Deductions:			

702 PROPERTY TAX INCLUDED IN INCOME TAX EXPENSE,542

**Miscellaneous Other Deductions:** 

700 RE: ELECTION UNDER S.13(7.4)

701 CAPITAL TAX NOT DEDUCTED

T2 SCH 1 E (01)

Corporate Taxprep / Taxprep des sociétés - TP-10

390 3,048,409

Total Deductions 510 6,904,539

160,232

Year Ended:

Sch. 004

2002-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### **CORPORATION LOSS CONTINUITY AND APPLICATION**

- For use by a corporation to determine the continuity and use of available losses; to determine
  the current-year non-capital loss, farm loss, restricted farm loss, and limited partnership loss;
  to determine the amount of restricted farm loss and limited partnership loss that may be applied in
  a year; and to request a loss carryback to prior years.
- The corporation can choose whether or not to deduct an available loss from income in a taxation year. It can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- For a detailed description and calculation of these losses, see Interpretation Bulletin IT-232, "Losses - Their Deductibility in the Loss Year or in Other Years." For information on these losses, see the "T2 Corporation Income Tax Guide."
- File one completed copy of this schedule with the T2 return, or forward it by itself to the tax centre where the return is filed.
- Parts, sections, subsections, and paragraphs, referred to on this schedule are from the federal "Income Tax Act."

#### Part 1 - Non-capital losses

Determination of current-year non-capital loss———	
Determination of current-year non-capital loss	
Net income (loss) for income tax purposes	58
Deduct: (increase a loss)	
Net capital losses deducted in the year	
(enter as a positive amount)	•
Taxable dividends deductible under sections 112, 113, or subsection 138(6)	
Amount of Part VI.1 tax deductible	
Amount deductible as prospector's and grubstaker's shares	
- Paragraph 110(1)(d.2)	.0
	<del></del>
Subtotal (if positive, enter "0")	0
Deduct: (increase a loss)	
Section 110.5 - Addition for foreign tax deductions	0
	<del></del>
Subtotal	0
Add: (decrease a loss)	
Current-year farm loss	.0
	<del></del>
Current-year non-capital loss (if positive, enter "0")	0
=======	==

_— Continuity of non-capital losses and request for a carryback————————————————————————————————————
Continuity of non-duplical location a during addition
Non-capital loss at the end of preceding taxation year 777,853
<b>Deduct:</b> Non-capital loss expired after seven taxation of the part of the par
Non-capital losses at beginning of
taxation year
Add: Non-capital losses transferred on amalgamation or
wind-up of subsidiary corporation
Current-year non-capital loss (from calculation above) 1,0854,845

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Page 1 of (5 or 6)

Corporate Taxprep / Taxprep des sociétés - TP-10

Whitby	Hydro	Elec	tric	Corp	orati	on
Account	:/Busir	ness	No.: 8	64773	3395R	20001

Year Ended:

Sch. 004

2002-12-31

First preceding taxation year to reduce taxable indomine

First preceding taxation year to reduce taxable dividends subject to Part IV tax.

Second preceding taxation year to reduce taxable dividends subject to Part IV tax.

Third preceding taxation year to reduce taxable dividends subject to Part IV tax.

Second preceding taxation year to reduce taxable dividends subject to Part IV tax.

First preceding taxation year to reduce taxable dividends subject to Part IV tax.

Second preceding taxation year to reduce taxable dividends subject to Part IV tax.

Second preceding taxation year to reduce taxable dividends subject to Part IV tax.

Second preceding taxation year to reduce taxable dividends subject to Part IV tax.

Second preceding taxation year to reduce taxable dividends subject to Part IV tax.

Second preceding taxation year to reduce taxable dividends subject to Part IV tax.

Second preceding taxation year to reduce taxable dividends subject to Part IV tax.

Second preceding taxation year to reduce taxable dividends subject to Part IV tax.

Second preceding taxation year to reduce taxable dividends subject to Part IV tax.

Election under paragraph 88(1.1)(f)—

#### Part 2 - Capital losses

Page 2 of (5 or 6)

Corporate Taxprep / Taxprep des sociétés - TP-10

# Part 2 - Capital losses (cont'd)

— Continuity of capital losses and re	guest for a carryback (cont'd)							
Continuity of Supriar 100000 and 10	quoti for a barry babit (both a)							
Deduct - Request to carry back capital loss to:	Deduct - Request to carry back capital loss to: (see note 2)							
	Amount							
Capital gain	carried back							
(100%)	(100%)							
First preceding taxation year 0	951							
	<u>952</u> 0							
	<u>953</u> 0 0							
Capital losses - Closing balance								
	=======							
Capital losses carried back to taxation years ending	g before February 28, 2000, the inclusion rate is 3/4.							
Capital losses carried back to taxation years starting	ng after October 17, 2000, the inclusion rate is 2/3.							
For taxation years that straddle February 28, 2000	or October 18, 2000, the inclusion rate will be determine							
by dividing the total taxable capital gain by the total	ıl capital gain.							
Note 1								
On line 332 of the T2 return, enter the amount from	n line 225 multiplied by the current year inclusion rate							
(see Schedule 6.)								
Note 2								
Enter on lines 225, 951, 952, or 953, whichever is a	applicable, the actual amount of the loss. At the time of							
the application of the loss carryback, the net capita	al loss amount will be calculated at the inclusion rate							
of the year to which the net capital loss it is applied.								

# Part 3 - Farm losses

Continuity of farm losses and request for a carryback	
, , , , , , , , , , , , , , , , , , , ,	
Farm losses at end of preceding taxation year 0	
<b>Deduct:</b> Farm loss expired after 10 taxation years 300 0	
Farm losses at beginning of taxation year 0	
Add: Farm losses transferred on amalgamation or	
wind-up of subsidiary corporation	
Current-year farm loss 310 0	.0
Deduct:	
Amount applied against taxable income	
(enter on line 334 of the T2 return)	
Amount applied against taxable dividends subject 635 art IV tax 0	
Section 80 - Adjustment forgiven amount	
Other adjustments	.0.
·	<del></del>
Subtotal	0
Deduct - Request to carry back farm loss to:	
First preceding taxation year to reduce taxable income 0	
Second preceding taxation year to reduce taxable each me 0	
Third preceding taxation year to reduce taxable indexage 0	
First preceding taxation year to reduce taxable dividends	
subject to Part IV tax	••
Second preceding taxation year to reduce taxable dividends	
subject to Part IV tax	••
Third preceding taxation year to reduce taxable dividends	
subject to Part IV tax	. 0
Farm losses - Closing balance	.0
=======	

Whitby Hydro Electric Corporation		Sch.	004
Account/Business No.:864773395RC0001	Year Ended:	2002-12-31	
Restricted Farm Loss Determination:			
Is the corporation exempt from the restricted farm loss rules?			
(A reply of "NO" triggers the restricted farm loss rules.)[Y/N-] ¥} •			
Part 4 - Restricted farm losses			
— Current-year restricted farm loss—————			
Total losses for the year from farming business			
Minus the deductible farm loss:			
\$2,500 plus B or C, whichever is less 2,500			
(Amount A above - \$2,500) divided ⇒y 2 B 0			
<b>6</b> ,250 0 2,500			
Current-year restricted farm loss (enter this amount on line 410) 0			
========			
<ul> <li>Continuity of restricted farm losses and request for a carryl</li> </ul>	hack		
Restricted farm losses at end of preceding taxation year 0			
Deduct: Restricted farm loss expired after 10 taxatid99 years			
Restricted farm losses at beginning of taxation year 402 0			
Add: Restricted farm losses transferred on amalgamation or wind-up			
of subsidiary corporation			
Current-year restricted farm loss			
(enter on line 233 of Schedule 1)			
(enter on line 255 of Scriedule 1)			
Deduct:			

Part 5 - Listed personal property losses

Continuity of listed personal property loss and request	for a carryback
— Continuity of listed personal property loss and request	ior a carryback
Listed personal property losses at end of preceding taxation year 0	
Deduct: Listed personal property loss expired after seven ta 200 by years	
Listed personal property losses at beginning of taxation year 0	
Add: Current-year listed personal property loss (from Sched 6)	
Subtotal 0	
Deduct:	
Amount applied against listed personal property gains	
(enter on line 655 of Schedule 6)	
Other adjustments	
Subtotal 0	

art 5 - Listed personal property losses (cont'd)
- Continuity of listed personal property loss and request for a carryback (cont'd)————————————————————————————————————
educt - Request to carry back listed personal property loss to:
First preceding taxation year to reduce listed
personal property gains······  961. ·····  0. ···
Second preceding taxation year to reduce listed
personal property gains······ 962. ····· 0
Third preceding taxation year to reduce listed
personal property gains · · · · · · · · · · · · · · · · · · ·

Year Ended:

Sch. 004

2002-12-31

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Whitby Hydro Electric Corporation

Account/Business No.:864773395RC0001

Listed personal property losses - Closing balance  $\cdots$  0

Corporate Taxprep / Taxprep des sociétés - TP-10

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Whitby Hydro Electric Corporation Sch. 004-Non.
Account/Business No.:864773395RC0001 Year Ended: 2002-12-31

# Part 6 - Analysis of balance of losses by year of origin

N	on-capit	al losses						
		Loss	Adjustm	ne <b>luts</b> ss	Applied to Re	duc	е	
	Balance	e athcurre	d and	Carried				
Year o	of Beginni	ngn Curre	entTransfe	rsBack	Taxable Par	t IV	Balance at	
origin	of year	Year	< <b>F1&gt;</b> fo	rhRealpotsI&	4ncome Tax		End of Yea	ır
Currer	nt N/A		0	0	N/A		0	0
2001	1,35	5 <b>4,8Ң</b> %A		NØA	43,55	8	10311	287
2001		NØA		NØA		0	0	0
2000		NØA		NØA		0	0	0
1999		NØA		NØA		0	0	0
1998		NØA		NØA		0	0	0
1997		NØA		NØA		0	0	0
1996		NØA		NØA		0	0 *	0
Total	1,35	54,845	0	0	0 43,55	8	10311	287

F	— Farm losses —							
		Loss	Adjustm	e <b>hts</b> ss	Applied t	to Reduc	e	
	Balance	athcurred	and	Carried				
Year o	of Beginni	ngn Currer	ntTransfer	rsBack	Taxable	Part IV	Balance a	at
origin	of year	Year	< <b>F1&gt;</b> for	rhRealpotsI8	4ncome	Tax	End of Ye	ear
	•			•				
Curre	nt N/A		0	0	N9A		0	c
2001		NØA		NØA		0	0	(
2001		NØA		NØA		0	0	(
2000		NØA		NØA		0	0	c
1999		NØA		NØA		0	0	C
1998		N/A		N9A		0	0	
1997		NØA		NØA		0	0	
1996						0	0	
		NØA		NØA				
1995		NØA		NØA		0	0	(
1994		NØA		NØA		0	0	C
1993		N/A		N9A		0	0 '	* (
Total		0	0	0	0	0	0	C

	Loss	Adjustme	ents	Applied	Applied to Reduce							
Balance	athcurred	d and	Loss									
Year of Beginni	ngin Curre	entTransfer	sCarried	Taxable	Part IV	Balance at						
origin of year	Year	< <b>F1&gt;</b> for	Madpk	Income	Tax	End of Year						
Current N/A		0	0	NØA	N/A		0					
2001	NØA		N/A		N/A		0					
2001	N/A		N9A		N/A		0					
2000	NØA		N/A		N/A		0					
1999	NØA		N/A		N/A		0					
1998	NØA		N/A		N/A		0					
1997	NØA		NØA		N/A		0					
1996	N9A		N9A		N/A		0					
1995	NØA		N9A		N/A		0					
1994	NØA		N9A		N/A		0					
1993	NØA		NØA		N/A	*	0					
Total	0	0	0	0	N/A		0					

Sch. 008 2002-12-31

## Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5q)? [101]  $\mbox{N}$ 

Class No. [200]	UCC at Beginning of Year [201]	Cost of Additions During Year [203]	Adjustments	Lesser of Cost or Proceeds [207]	1/2 of [203]-[207] [211]	Rate % [212]	Recapture of Capital Cost Allowance [213]	Terminal (Loss [215]	Capital Cost Allowance [217]	Undepreciated Capital Cost end of year [220]
1	38,388,461	5,912,467	-3,048,409	0	2,956,233	4	0	0	1,592,820	39,659,699
8	2,130,535	55,163	0	0	27,581	20	0	0	431,623	1,754,075
10	727,330	77,995	0	0	38,997	30	0	0	229,898	575,427
12	485,772	77,159	0	0	38,579	100	0	0	524,352	38,579
17	315,507	0	0	0	0	8	0	0	25,241	290,266
2	13,319,473	0	0	0	0	6	0	0	799,168	12,520,305
Total	55,367,078	6,122,784	-3,048,409	0	3,061,390		0	0	3,603,102	54,838,351
									========	=======

#### Account/Business No.: 864773395RC0000 RELATED AND ASSOCIATED CORPORATIONS

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

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

				Number			Number	% of	
	Ctry		Rela-	of		% of	of	pre-	Book
	of		tion-	common		common	preferred	ferred	value of
	resi-	Business	ship	shares		shares	shares	shares	capital
Name	dence	Number	Code	owned		owned	owned	owned	stock
		(Note)							
[100]	[200]	[300]	[400]	[500]		[550]	[600]	[650]	[700]
WHITBY HYDRO ENERGY SERV CORP	8647	775598RC00	01 3		0	0.00	0	0.00	0
WHITBY HYDRO ENERGY CORP	8647	773999RC00	01 1		0	0.00	0	0.00	0

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

#### Relationship code:

1 - Parent 2 - Subsidiary 3 - Associated 4 - Related, but not associated

The relationship code represents the relationship that the corporation named has to the filing corporation. For example, if the corporation is the parent corporation of the filing corporation, then the relationship code is "1".

#### Schedule 9

Year Ended:

Sch. 010

2002-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

## **CUMULATIVE ELIGIBLE CAPITAL DEDUCTION**

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

	nd carry-forward———————————————————————————————————
Cumulative eligible capital - Balance at the end of the preceding	g taxation year
(if negative, enter "0")	., 289A 342
Add: Cost of eligible capital property acquired	
during the taxation year 0	
Other adjustments • • 226 0	
Subtotal (line 222 plus line 226) x 0.05 B 0	
=======	
Non-taxable portion of a non-arm's	
length transferor's gain realized on	
the transfer of an eligible capital	
property to the corporation after	
December 20, 2002 • 228 x 0 • <b>6</b> 0 € C 0	
========	
amount B minus amount C (if negative, enter "0")	D 0
=======	
Amount transferred on amalgamation or wind-up of subsidiary	E 0
Subtotal (add amounts A, D, and E) 230 1	.,285,342
Dedu@toceeds of sale (less outlays and expenses not	
otherwise deductible) from the disposition of	
all eligible capital property during	
the taxation year······ [242]·····G 0	
The gross amount of a reduction in respect of	
a forgiven debt obligation as provided for in	
subsection 80(7)	
Other adjustments	
(add amounts G, H, and I) x 0.05 <sub>2</sub> 248	J 0
Cumulative eligible capital balance (amount F minus amount J) 1	.,28%,342
(if amount K is negative, enter "0" at line M and proceed to Part 2)	
Cumulative eligible capital for a property no longer	
owned after ceasing to carry on that business [249] 0	
amount K 1,289,342	
less amount from line 249 0	
Current year deduction 1,289,, 34200 90,254	
=======================================	
250) (enter this amount at line 405 of Schedule 1) 90,254	90, 254
=======================================	
Cumulative eligible capital - Closing balance (amount K minus ar	mount L)
(if negative, enter "0")	
•	
*You can claim any amount up to the maximum deduction of 7%. T	he deduction may not exceed the maximum
amount prorated by the number of days in the taxation year divide	
amount profuted by the fidiliser of days in the taxation year divide	4 v) 555.

Whitby Hydro Electric Corporation Account/Business No.: 864773395RC0001

Year Ended:

Sch. 010

2002-12-31

— Part 2 - Amount to be included in income arising from disposition
(complete this part only if the amount at line K is negative)
Amount from line K (show as a positive amount) · · · · · · · · · · · · · · · · · · ·
Total of cumulative eligible capital (CEC) deductions from income
for taxation years beginning after June 30, 19 (19) 1 0
Total of all amounts which reduced CEC in the current or
prior years under subsection $80(7)$ 2 0
Total of CEC deductions claimed for taxation years
beginning before July 1, 1988 • 402 3 0
Negative balances in the CEC account that were
included in income for taxation years beginning
before July 1, 1988 4 0
Line 3 minus line 4 (if negative, enter "0") 0 5 0
Total of lines 1, 2, and 5
Amounts included in income under paragraph 14(1)(b), as that
paragraph applied to taxation years ending after June 30, 1988
and before February 28, 2000, to the extent that it is for
an amount described at line 400 · · 7 0
Amounts at line T from Schedule 10 ending after
February 27, 2000 · · · · · · · · · · · · · · · · ·
Subtotal (line 7 plus line 8) 409 0 9 0
=======================================
Line 6 minus line 9 (if negative, enter "0") · · · · · · · 0 O 0
Line N minus line O (if negative, enter "0")······P··0····
Line 5 x 1/20= Q 0
Line P minus line Q (if negative, enter "0")······R···0····
Amount R x 2/30= S 0
Amount N or amount O, whichever is less··································
Amount to be included in income (amount S plus amount T)
(enter this amount on line 108 of Schedule 1)
=======

Year Ended:

Sch. 023

2002-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

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

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

Columbinater the legal name of each of the corporations in the associated group, including non-CCPCs and CCPCs that have filed an election under subsection 256(2) of the "Income Tax Act," not to be associated for purposes of the small business deduction.

ColumPravide the Business Number for each corporation (if a corporation is not registered, enter "NR").

Columbra er the code that applies to each corporation:

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

Columbin4er the business limit for the year of each corporation in the associated group that is computed at line 4 on page 4 of each respective corporation's T2 return.

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

Columbraer the business limit allocated to each corporation by multiplying the amount in column 4 times the percentage in column 5. Add all business limits allocated in column 6 and enter the total at line A. Ensure that the total at line A is equal to an amount in one of the following ranges, whichever applies:

- from \$200,001 to \$225,000, if the calendar year to which this agreement applies is 2003;
- from \$225,001 to \$250,000, if the calendar year to which this agreement applies is 2004; or
- from \$250,001 to \$300,000, if the calendar year to which this agreement applies is 2005. If the calendar year to which this agreement applies is after 2005, ensure that the total at line A does not exceed \$300,000.

- Allocation of the business limit	
Anotation of the business limit	
Year Month Day	
te filed (do not use this area)···································	
Year	
ter the calendar year to which the agreement at 1961 2002	

T2 SCH 23 (04) Page 1 of 2

— Allocation of the	husings lir	nit (co	nt'd\			
Is this an amended ag		•	•	lendar ve	ar that	
is intended to replace				•	ai tiiat	
the associated corpora						
the associated corpora	ilions listed b	CIOW: •		[ 10/ 14[] -1]		
1	2	3	4	5	6	
			Business			
			limit			
	Business		for the year	rPercent	age	
	Number	Asso-	(before	of the	Business	
Names of associated	of associat	<b>ed</b> ation	the	busines	slimit	
corporations	corporation	sode	allocation)	limit	allocated *	
			\$	%	\$	
100	200	300		350	400	
Whitby Hydro Elec	: t864773339d	<b>678/0E/0</b> :00 0	1200,000	.000	0	0
See attached				100.000	0 200,0	00

\* The % of the annual business limit required to maximize the small business deduction is .0000%

Total 100.0000 20A,000

100.0000% of the annual business limit can be attributed to an associated corporation.

#### Business limit reduction under subsection 125(5.1)

The business limit reduction is calculated in the small business deduction area of the T2 return. One of the amounts used in this calculation is the "Large corporation tax" at line 415 of the T2 return. If the corporation is a member of an associated group\*\*\* of corporations in the current taxation year, and that taxation year:

- starts before December 21, 2002, the amount at line 415 of the T2 return is equal to the gross Part I.3 tax of each corporation in the associated group\*\*\* for its last taxation year ending in the preceding calendar year. The gross Part I.3 tax is the amount before deducting the surtax credits, which is increased to reflect a full-year tax liability if the taxation year is less than 51 weeks; or
- starts after December 20, 2002, the amount at line 415 of the T2 return is equal to 0.225% x (A \$10,000,000) where, "A" is the total of taxable capital employed in Canada\*\* of each corporation in the associated group\*\*\* for its last taxation year ending in the preceding calendar year.
- \*Each corporation will enter on line 410 of the T2 return, the amount allocated to it in column 6. However, if the corporation's taxation year is less than 51 weeks, prorate the amount in column 6 by the number of days in the taxation year divided by 365, and enter the result on line 410 of the T2 return.

If a CCPC has more than one taxation year ending in a calendar year and is associated in more than one of those years with another CCPC that has a taxation year ending in the same calendar year, the business limit for the second (and subsequent) taxation year(s) will be equal to the business limit allocated for the first taxation year ending in the calendar year.

- \*\*"Taxable capital employed in Canada" has the meaning assigned by subsection 181.2(1) or 181.3(1) or section 181.4 of the "Income Tax Act."
- \*\*\*The associated group includes the corporation filing this schedule and each corporation that has an "association code" of 1 or 4 in column 3.

Whitby Hydro Electric Corporation Sch. 023-Supp. Account/Business No.: 864773395RC0001 Year Ended: 2002-12-31 AGREEMENT AMONG ASSOCIATED CCPC's TO ALLOCATE THE BUSINESS LIMIT

1	2	3	4	5	6	7
			Business			
			limit	Percentage		
	Business		(before	of the	Business	
	Number of	Asso-	the	business	limit	
Name of associated	associated	ciation	allo-	limit	allocated	Part I.3
corporation	corporation	code	cation)	8	\$	Tax
[100]	[200]	[300]		[350]	[400]	
WHITBY HYDRO ENERGY SERV CORP	864775598RC0001	1	200,000	100.0000	200,000	1,043
WHITBY HYDRO ENERGY CORP	864773999RC0001	1	200,000	.0000	0	0
TOTALS			400,000	100.0000	200,000	1,043

Schedule 23-Supplementary

Year Ended:

2002-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### PART I.3 TAX ON LARGE CORPORATIONS

- This schedule is for use by corporations (other than financial institutions and insurance corporations) that have Part I.3 tax payable before deducting surtax credits (line 820 in Part 5). You should also use and file this schedule if you calculate a gross Part I.3 tax for the purposes or unused surtax credit (line 821 in Part 6) and a current-year unused surtax credit (line 850 in Part 8).
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal "Income Tax Act" and the "Income Tax Regulations."
- Subsection 181(1) defines the terms "financial institution," "long-term debt," and "reserves."
- Subsection 181(3) provides the basis to determine the carrying value of a corporation's assets or any other amount under Part I.3 for its capital, investment allowance, taxable capital, or taxable capital employed in Canada, or for a partnership in which it has an interest.
- No Part I.3 tax is payable for a taxation year by a corporation that was:
  - 1)a non-resident-owned investment corporation throughout the year;
  - 2)bankrupt [as defined by subsection 128(3)] at the end of the year;
  - 3)a deposit insurance corporation throughout the year, as defined by subsection 137.1(5), or deemed to be a deposit insurance corporation by subsection 137.1(5.1);
  - 4) exempt from tax under section 149 throughout the year on all of its taxable income;
  - 5)neither resident in Canada nor carrying on a business through a permanent establishment in Canada at any time in the year; or
  - 6)a corporation described in subsection 136(2) throughout the year, the principal business of which was marketing (including any related processing) natural products belonging to or acquired from its members or customers.
- File the completed Schedule 33 with the "T2 Corporation Income Tax Return" no later than six months from the end of the taxation year.
- This schedule may contain changes that had not yet become law at the time of printing.

  Complete the following areas to determine the amounts needed to calculate Part I.3 tax. If the corporation was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada, go to Part 4, "Taxable capital employed in Canada."

— Fall I - Capital————————————————————————————————————
Add the following amounts at the end of the year:
Reserves that have not been deducted in computing income for
the year under Part I····················0.
Capital stock (or members' contributions if incorporated without
share capital)
Retained earnings···································
Contributed surplus
Any other surpluses
Deferred unrealized foreign exchange gains • • 107 0
All loans and advances to the corporation 108 1,165,446
All indebtedness of the corporation represented by bonds, debentures,
notes, mortgages, hypothecary claims, bankers' acceptances, or
similar obligations · · · · · · · · · · · · · · · · · · ·
Any dividends declared but not paid by the corporation before
the end of the year · · · · · · · · · · · · · · · · · · ·
All other indebtedness of the corporation (other than any indebtedness
in respect of a lease) that has been outstanding for more than 365 days
before the end of the year · · · · · · · · · · · · · · · · · · ·

T2 SCH 33 E (04)

Dort 1 Conital

Sch. 033

Year Ended:

2002-12-31

Part 1	-	Capital	(cont'd)
--------	---	---------	----------

Proportion of the amount, if any, by which the total of all amounts (see note below) for the partnership of which the corporation is				
a member at the end of the year exceeds the amour	nt of the partnersl	nip's		
deferred unrealized foreign exchange losses • 112	. 0			
- Subtotal	58,997,4 <b>56</b>	9947,430		
<b>Deduct</b> the following amounts:				
Deferred tax debit balance at the end of the year?1	0			
Any deficit deducted in computing its shareholders'	equity			
(including, for this purpose, the amount of any provis	sion for			
the redemption of preferred shares) at the end day	e year 326,179			
Any amount deducted under subsection 135(1) in co	mputing income	under		
Part I for the year, to the extent that the amount may	reasonably be			
regarded as being included in any of lines 101 1331	2 above 0			
The amount of deferred unrealized foreign exchange	e losses			
at the end of the year				
-				
Subtotal	326,179	326,179		
=	=======-			
Capital for the year (amount A minus amount B) (if	nogati180 onto 80	WA71 . 251		

Note:

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

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

#### Part 2 - Investment allowance

Add the carrying value at the end of the year of the following assets of the co	
A share of another corporation	٠. ۵.
A loan or advance to another corporation (other than a find all institution)	0
A bond, debenture, note, mortgage, hypothecary claim, or similar obligation of	of
another corporation (other than a financial institution) • • • 403	0
Long-term debt of a financial institution	0
A dividend receivable on a share of the capital stock of and the corporation	0
A loan or advance to, or a bond, debenture, note, mortgage, hypothecary cla	im, or
similar obligation of, a partnership all of the members of which, throughout th	e year,
were other corporations (other than financial institutions) that were not exemp	ot from
tax under Part I.3 (other than by reason of paragraph 18149)(d))	0
An interest in a partnership (see note 1 below) • • • • • • • • • • • • • • • • • • •	0
Investment allowance for the year · · · · · · · · · · · · · · · · · · ·	0
	==

Year Ended:

Sch. 033

2002-12-31

#### - Part 2 - Investment allowance (cont'd)

#### Notes:

1)Where the corporation has an interest in a partnership or tiered partnerships, consider the following:

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

#### Part 3 - Taxable capital—

#### Part 4 - Taxable capital employed in Canada-

To be completed by a corporation that was resident in Canada at any time in the year

Notes: Regulation 8601 gives details on calculating the amount of taxable income earned in Canada.

- 2)Where a corporation's taxable income for a taxation year is "0," it shall, for the purposes of the above calculation, be deemed to have a taxable income for that year of \$1,000.
- 3)In the case of an airline corporation, Regulation 8601 should be considered when completing the above calculation.

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2002-12-31

— Part 4 - Taxable capital employed in Canada (cont'd)
To be completed by a corporation that was a non-resident of Canada throughout the year and carried on
a business through a permanent establishment in Canada
Total of all amounts each of which is the carrying value at the end of the year
of an asset of the corporation used in the year or held in the year, in the course
of carrying on any business it carried on during the year through a permanent
establishment in Canada······  [701]
<b>Deduct</b> the following amounts:
Corporation's indebtedness at the end of the year [other than indebtedness
described in any of paragraphs 181.2(3)(c) to (f)] that may reasonably
be regarded as relating to a business it carried on during the year
through a permanent establishment in Canada [711] 0
Total of all amounts each of which is the carrying value at the end
of year of an asset described in subsection 181.2(4) of the corporation
that it used in the year, or held in the year, in the course of carrying
on any business it carried on during the year through a permanent
establishment in Canada······ 0
Total of all amounts each of which is the carrying value at the end of year
of an asset of the corporation that is a ship or aircraft the corporation
operated in international traffic, or personal property used or held by
the corporation in carrying on any business during the year through
a permanent establishment in Canada (see not 1/13 low) 0
Total deductions (add lines 711, 712, and 713)  0 E 0
Taxable capital employed in Canada ==================================
(line 701 minus amount E) (if negative, enter "0")
Note complete line 713 only if the country in which the corporation is resident did not impose a capital
tax for the year on similar assets, or a tax for the year on the income from the operation of a ship
or aircraft in international traffic, of any corporation resident in Canada during the year.
— Part 5 - Calculation of gross Part I.3 tax—
Taxable capital employed in Canada (line 690 or 790, whichever apβlies)1,251
Dedu©apital deduction claimed for the year (enter \$50,000,000 or, for related
corporations, the amount allocated on Schedule 36) 801 10,000,000
Excess of taxable capital employed in Canada over capita 414 ductive, 671,251
Number offlumber of days in ========
Year Line 811 days the taxation year
Before 200448,671,75365 / 365) x .2250% 109,510
2004 48,67½,251 0 / 365) x .2000% G 0
2005 48,67½,251 0 / 365) x .17250% H 0
2006 48,67½,251 0 / 365) x .1250%   0
2007 48,67½,251 0 / 365) x .0625% J 0
Note the Part I.3 tax rate is reduced to 0% for the days in
the taxation year that are af Sub 2007. (add amounts F to J) 109,510
Where the taxation year of a corporation is less than 51 weeks, calculate the amount of
gross Part I.3 tax as follows:
Amount K 109 %510 Number of days in 365 yea# L 0
365
Gross Part I.3 tax (amount K or L, whichever applies)

-----

Deductapital deduction claimed for the year

Taxable capital employed in Canada (line 690 or 790, whichever a 58i - 251

(1/5 of line 801 if the taxation year end after 2003)  $\cdots$  10,000,000

- Part 6 - Calculation of gross Part I.3 tax for purposes of the unused surtax credit

Year Ended:

Sch. 033

2002-12-31

Excess (amount M minus amount N) (if negative, enter "0") 48,670,251
========
Amount O48,671,251 .2250% =109,510
Where the taxation year of a corporation is less than 51 weeks, calculate the amount of gross Part I.3
tax for purposes of the unused surtax credit as follows:
tax for purposes of the unused surfax credit as follows.
100 5100 1100 1100 1100 1100 1100 1100
Amount P 109 ‰10 Number of days in 365 yea≢······ Q 0
365
Gross Part I.3 tax for purposes of the unused surtax credit
(amount P or Q, whichever applies)
=======
— Part 7 - Calculation of current-year surtax credit available———————————————————————————————————
- Corporations can claim a credit against their Part I.3 tax for the amount of Canadian surtax payable
for the year. This is called the surtax credit.
·
- Any unused surtax credit can be carried back three years or carried forward seven years. Unused surtax
credits must be applied in order of the oldest first.
- Refer to subsection 181.1(7) of the Act when calculating the amount deductible for a corporation's unused
surtax credits where control of the corporation has been acquired between the year in which the credits
arose and the year in which you want to claim them.
For a corporation that was a non-resident of Canada throughout the year, enter amount a or b at line R,
whichever is less:
a)line 600 from the T2 return • • • • • • • • • • • • • • • • • • •
b)line 700 from the T2 return ••••••••••••••••••••••••••••••••••••
b) mile 700 Holli die 12 leddin.
In any other case, enter amount <b>c</b> or <b>d</b> at line S, whichever is less:
line 690 of
this schedule
c)line 600 from the T2 return x 058,671 <sub>x</sub> 251 <b>c</b> 0
58,671,251
line 500 of this schedule
d)line 700 from the T2 return d 0 S 0
5,
Current-year surtax credit available (amount R or S, where ver applies) 0
Current-year surfax credit available (amount Nors), which every applies)
— Part 8 - Calculation of current-year unused surtax credit
Current-year surtax credit available (line 830)0
Lesteross Part I.3 tax for purposes of the unused surtax credit (line 82199,510

Current-year unused surtax credit (if negative, enter "0" 850

Enter this amount at line 600 on Schedule 37.

Sch. 033

Page 6 of 6

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Whitby Hydro Electric Corporation

(amount from line 320 on Schedule 37) . . . . . 862.

Subtotal (cannot be more than amount on line 820)

Enter this amount at line 704 of the T2 return.

Net Part I.3 tax payable (amount T minus amount U) • • • 870

Whitby Hydro Electric Corporation Attached Sch. Account/Business No.: 864773395RC0001 Year Ended: 2002-12-31

LINE 108

CURRENT PORTION OF CONSUMER AND OTHER CONSUMER AND OTHER DEPOSITS	R DEPOSITS	112,182.00 1,042,625.00 0.00
PARTNERSHIP CAPITAL: CURRENT PORTION OF FUNDING ADVANCES DEFERRED REVENUE LOANS PAYABLE FUNDING ADVANCES TOTAL PARTNERSHIP SHARE X	50,000 90,630 191,186 361,250 693,066 1.5351%	0.00 0.00 0.00 0.00 0.00 0.00 10,639.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
	Total	1,165,446.00

Sch. 036

Year Ended:

2002-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### **AGREEMENT AMONG RELATED CORPORATIONS - PART I.3 TAX**

Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 or \$50,000,000 among the members of the related group.
 Do not file this agreement if no members of the related group have to pay Part I.3 tax.

Are any members of the related group liable to pay Part I.3 tax?[Y/N] Y]

- In cases where a related corporation has more than one taxation year ending in a calendar year, it has to file an agreement for each of those taxation years.
- A corporation that is related to any other corporation at any time in a taxation year of the corporation that ends in a calendar year may file such an agreement.
- In accordance with subsection 181.5(7) of the federal "Income Tax Act", a Canadian-controlled private corporation is not considered to be related to another corporation for purposes of the capital deduction unless it is also associated with that corporation.
- Attach additional schedules if space for agreement is not sufficient.

Agreement

Year Month Day  Date filed (do not use this area)					
Is this an amended agreement?		<mark>020 [ɣ/N<b>g</b> N]</mark>			
Calendar year to which the agreement a	applies • • • •				
l		indicated below for all members of the related group,			
	•	l deduction is allocated for the year. However, any ubsection 181.1(3) does not have to be included.			
		Taxation year end			
· ·	•	ctida which this			
are members of the relatebusiness Num	•	agreement applies			
(Note 1)	\$	(Note 2)			
200 300	400	500			
Whitby Hydro Elect864703895R6	,000,000	000002-12-31			
See attached		0			
Tota/Before 2004 must not exceed \$10,000\partial 9000 00 ,000  After 2003 must not exceed \$50,000\partial 9000 ========					
Note If a corporation is not registered, enter "NR."					
Note Entries are only required in this column for a corporation that has more than one taxation year ending in the same calendar year and is related in two or more of those taxation years to another corporation that has a taxation year ending in that calendar year. The capital deduction of the first corporation for each such taxation year at the end of which it is related to the other					
corporation is an amount equal to its capital deduction for the first such taxation year. Enter the taxation year end to which this agreement applies.					

- Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 or \$50,000,000 among the members of the related group.
- In accordance with subsection 181.5(7) of the federal "Income Tax Act," a Canadian-controlled private corporation is not considered to be related to another corporation for purposes of the capital deduction unless it is also associated with that corporation.

Names of all corporations		Allocation of	Taxation year end to
which are members of the		capital deduction	which this agreement
related group	Business Number	for the year	applies
	(Note 1)		(Note 2)
[200]	[300]	[400]	[500]
WHITBY HYDRO ENERGY SERV CORP	864775598RC0001	0	2002-12-31
WHITBY HYDRO ENERGY CORP	864773999RC0001	0	2002-12-31
TOTAL		0	

Note 1: If a corporation is not registered, enter "NR."

Note 2: Entries are only required in this column for a corporation that has more than one taxation year ending in the same calendar year and is related in two or more of those taxation years to another corporation that has a taxation year ending in that calendar year. The capital deduction of the first corporation for each such taxation year at the end of which it is related to the other corporation is an amount equal to its capital deduction for the first such taxation year. Enter the taxation year end to which this agreement applies.

#### Schedule 36 - Supplementary

Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001

Year Ended:

Sch. 050

2002-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### SHAREHOLDER INFORMATION

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

	Business Social Percentage
Name of shareholder	Number Insurancemmorpreferred
	Numbershares shares
100	(note 1) (note 2) 200 300 400 500
WHITBY HYDRO ENERGY CORP	864773999RC0001100.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00

Note If a corporate shareholder does not have a business number, NR must be entered to indicate the corporation is not registered.

Note **2** an individual shareholder does not have a social insurance number, NA must be entered to indicate the SIN is not available.

Note **B** a trust holds 10% or more of the corporation's common or preferred shares, enter "NR" for the business number and, if space permits, enter the trust's name and account number. Do not enter anything in the "SIN" column.

T2 SCH 50 (99)

Whitby Hydro Electric Corporation		T7B-1
Account/Business No.:864773395RC0001	Year Ended:	2002-12-31

#### **Schedule of Instalment Remittances**

**Effective Description (Instalment Remittance,** Amount of **Interest Date Split Payment, Assessed Credit)** Credit INSTALMENTS PAID 109,510 0 0 0 0 0 0 0 0 0 0 0 Total amount of instalments claimed (A) 109,510 ========

TRANSFER —					
Account Number	Taxation Year End	Amount	Effective Interest Date	Description	
From:		,			
То:		(	J		

Total instalments credited to the taxation year per T9

109,510

========

(B)



#### Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

This return is a combination of the Ministry of Finance (MOF) CT23 Corporations Tax Return and the Ministry of Consumer and Business

Services (MCBS) Annual Return. Page 1 is a common page required for both returns. For tax purposes, depending on which criteria the corporation satisfies, it must complete either the **Exempt from Filing (EFF)** declaration on page 2 or file the CT23 Return on pages 3-17, together with the applicable schedules on pages 18-21. Corporations that do not meet the EFF criteria but do meet the Short-Form criteria, may request and file the CT3 Short-Form Peturn (see 2020 2)

CT23 Corporations Tax and Annual Return For taxation years commencing after September 30, 2001 2003

Corporations Tax Act - Ministry of Finance (MOF)

Corporations Information Act - Ministry of Consumer and Business Services (MCBS)

(formerly Ministry of Consumer and Commercial Relations)
The Annual Return (common page 1 and MCBS Schedule A on pages 22 and 23, and Schedule K on page 24) contains non-tax information collected under the authority of the Corporations Information Act for the purpose of maintaining a public database of corporate information. This return must be completed by Ontario share-capital corporations or Foreign-Business share-capital corporations that have an extra-provincial licence to operate in Ontario. Ministry Use -

MCBS Annual Ret	•	(Not required if already filed of	or .	<b>X</b> Yes	No	Page	1 of 24		
Annual Return exempt. Refer to Guide)  Corporation's Legal Name (including punctuation)						Ontario Corporat	ions Tax Account No. (MOF)		
Corporation's Legal Name ( <i>including punctuation)</i>						_	1800225		
Whitby Hydro Electric Corporation							rn covers the Taxation Year		
Mailing Address		poration							year month day
								Start	2002-01-01
100 Taunton	Road East								year month day
PO Box 59								End	2002-12-31
Whitby									
ON	CA	L1N-5R8							
Has the mailing since last filed (	address change CT23 Return?	Yes	Date of Chang	је	year	month day		Date of Incorpor	ation or Amalgamation year month day
Registered/Hea	d Office Address	3							2000-11-01
100 Taunton	Road East								
PO Box 59								Ontario	
Whitby								Corporation No.	
ON	CA	L1N-5R8						(MCBS)	
Location of Boo	ks and Records								
100 Taunton	Road East								s and Revenue Agency ue Canada) Business No.
PO Box 59								· · ·	<u>,                                      </u>
Whitby								If applicable, ent	
ON	CA	L1N-5R8						00	4773395RC0001
		rding this CT23 Return	Telephone No.		Fax No.				
								Jurisdiction Incorporated	Ontario
RAMONA ABI-R			905-668-58	378				inoorporatoa	Oilcal 10
Address of Prince	cipal Office in Or	ntario (Extra-Provincial Corpora	ations only)				(MCBS)		ed in Ontario, indicate the siness activity commenced
								Commenced	year month day
<b>0.</b> 1	<b>~</b> ^							Commence	
ON	CA	-					(11000)	2	year month day
Former Corpora	tion Name (Extra	a-Provincial Corporations only)	X Not Ap	oplicab	ole		(MCBS)	Ceased	
								X Not Applica	ble
						No. of Sched	ula(e)	Preferred Langu	age/Langue de préférence
		ministrators must be completed					uie(3)	X English anglais	French français
		dditional space is required for Seed. State number submitted (Me				0		Ministry use	nangaio
If there is <b>no cha</b> n	ae to the Directors	s'/Officers'/Administrators' inform	nation previously				7 Na		
submitted to MCB		is box. Schedule(s) A and K are				X	No Change		
			Certi	ificat	tion (MC	CBS)			
I certify that all i	nformation set o	out in the <b>Annual Return</b> is	true, correct and con	nplete.					
		Print clearly or type in full)							
RAMONA ABI-F	RASHED								
Title:	Director )	Officer P Other of the	individual having kno affairs of the Corpora	owledge	е				
Note: Sections	13 and 14 of th	ne Corporations Information	·			alse or misl	eading stat	ements or omiss	ions.

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# **CT23 Corporations Tax Return**

Identification continued (for CT23 filers only)

Type of Corporation – Please "X" box(es) if applicab	le in sections 1 & 2	Ontario Retail Sales Tax Vendor Permit No. (Use Head Office no.)
Canadian-controlled Private (CCPC) all year (Generally a private corporation of which 50% or more shares are owned by Canadian residents.) (fed.s.125(7)(b))		Ontario Employer Health Tax Account No.
2 Other Private		(Use Head Office no.)  if applicable, enter
3 Public	(nearest percent)	
4 Non-share Capital	Share Capital with full voting rights owned by Canadian Residents 100 %	
5 Other (specify)	1004/	Specify major business activity
2 1 Family Farm Corporation s.1 (2)	14 Bare Trustee Corporation	
2 Family Fishing Corporation s.1 (2)	15 Branch of Non-resident s.63(1)	
3 Mortgage Investment Corporation s.47	Financial institution prescribed by Regulation only	
4 Credit Union s.51	17 Investment Dealer	
5 Bank Mortgage Subsidiary s.61 (4) 6 Bank s.1 (2)	Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale	
7 Loan and Trust Corporation s.61 (4)	19 X Hydro successor, Municipal Electrical Utility or subsidiary of either	
8 Non-resident Corporation s.2(2)(a) or (b)	20 Producer and seller of steam for uses other	
9 Non-resident Corporation s.2(2)(c)	than for the generation of electricity  Insurance Exchange s.74.4	
10 Mutual Fund Corporation s.48	Farm Feeder Finance Co-operative	
Non-resident owned investment Corporation s.49	Corporation Professional Corporation	
Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)	(incorporated professionals only)	
Please "X" box(es) if applicable:		
First Year of Filing  Amended Return  Taxation Year End has changed - Canada Customs	Final Taxation Year up to Dissolution (wind-up) (Note: For discontinued businesses, see Guide.) Final Taxation Year before Amalgamation Floating Fiscal Year End	Transfer or Receipt of Asset(s) involving a corporation having a Canadian permanent establishment outside Ontario  Acquisition of Control fed s.249(4)
and Revenue Agency (formerly Revenue Canada) approval required		Date Control was acquired  year month day
Was the corporation inactive throughout the taxation year?		Yes No X
Has the corporation's Federal T2 Return been filed with the	e Canada Customs and Revenue Agency (CCRA)?	x
Are you requesting a refund due to: the Carry-back of a	Loss?	X
an Overpayment?		x
a Specified Refunda	able Tax Credit?	X
Are you a Member of a Partnership or Joint Venture?		X

\*\*\*\* Ontario Allocation

\*\*\* Percentage of Federal Business limit (from T2 Days after Dec. 31, 2003 34 0 365 47 0. Sch 23) Enter 100% 400.000 X **Business Limit** 280,000 48 45 43 46 47 44 for Ontario purposes Income eligible for the IDSBC From 30 100.0000 % Х 56

\* Note: Modified by s.41(6) and (7) for corporations that are members of a partnership. (Refer to Guide.)

0.

45

Least of 50 , 54

60

0.

<sup>\*\*</sup> **Note:** Adjust accordingly for a floating taxation year and use 366 for a leap year.

<sup>\*\*\*</sup> Note: For a taxation year ending before Jan. 1, 2003, use your proportion of the associated group business limit.

<sup>\*\*\*\*</sup> Note: Ontario Allocation for IDSBC purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)). continued on Page 5

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Income Tax continued from Page 4	Number of Days in Taxation Year	
	Days after Sept. 30, 2001 and	
Calculation of IDSBC Rate 6.50 %	before Jan. 1, 2003 Total Days	-+ 79 6.5000
<u> </u>	Days after Dec. 31, 2002 and	0.0000
7.00	before Jan. 1, 2004 Total Days	0000
<u>7.00</u> %	5 X 31 0 ÷ 73 365 =	.0000
	Days after Dec. 31, 2003 Total Days	0000
<u>8.50</u> %	5 x   34   0 ÷ 73   365   =	.0000
IDSBC Rate for Taxation Year 79 + 89 + 90	=	6.5000
Claim	m 78 6.5000 %	. 70 0•
Corporations claiming the IDSBC must complete the Surtax section below if the corporation's taxable greater than the amount in 114 below.	income (or if associated, the associated group's taxable income	ne) is
Surtax on Canadian-controlled private corporations (s.	41 1)	
Applies if you have claimed the Incentive Deduction for Small Business Corporations.	,	
** Short Taxation Years - Special rules apply where the taxation year is less than 51 weeks for the Associated Corporation - The taxable income of associated corporations is the taxable income		oration's
taxation year end.		_
** Taxable Income of the corporation	From 10 (or 20 if applicable)	+ 80 0•
If you are a member of an associated group (X)  Name of associated corporation (Canadian & foreign)  (Yes)  Ontario Corp Account No.	porations Tax	** Taxable Income
(if insufficient space, attach schedule)  (if applicable)		(if loss, enter nil)
<del></del>		+ 82 <u>0•</u> + 83
		+ 84
Aggregate Taxable Income 80 + 82 + 83 + 84 , etc		= 85 <u>0</u> •
Number of Days in Taxation Year		
Days after Sept. 30, 2001 and		
before Jan. 1, 2003 Total Days  Subtract: 280,000 x 28 365 ÷ 73 365 = + 113	280,000•	
Days after Dec. 31, 2002 and		
before Jan. 1, 2004 Total Days  320,000 x 31 0 ÷ 73 365 = + 115	0•	
Days after Dec. 31, 2003 Total Days		
Days after Dec. 31, 2003 Total Days  400,000 x 34 0 ÷ 73 365 = + 116	<u>0.</u>	
113 + 115 + 116 =	280,000 <sub>•</sub>	- <u>114</u> <u>280,000</u>
(If negative, enter nil)		= 86 0•
	Number of Days in Taxation Year  Days after Sept. 30, 2001 and	
	before Jan. 1, 2003 Total Days	
Calculation of Specified Rate for Surtax 4.3330 %	Days after	4.3330
4.6600	Dec. 31, 2002 and before Jan. 1, 2004 Total Days	
4.6670 <sub>%</sub>	X 31 0 ÷ 73 365	.0000
4.6670	Days after Dec. 31, 2003 Total Days	0000
\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	0 ÷ 73 365	= + 97 .0000 = 94 4.3330
opcomo allo grantanto rasanon roa		
From 86 0 X From 94 From 87 0 X From 60	4.3330 % =	87 <u>0.</u> 88 <u>0.</u>
From 87 0 • X From 60	<u>0•</u> ÷ From 114 <u>280,000•</u> =	_ [00] U•
Surtax Lesser of 70 or 88 continued on Page 6		100 0

Whitby Hydro Electric Corporation

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Income Tax continued from Pa	age 5
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Turi commission non rago o		
Additional Deduction for Credit Unions (s.51(4)) (Attach schedule 17)		110 0 •
Manufacturing and Processing Profits Credit (M&P) (s.43)		
Applies to Eligible Canadian Profits from manufacturing and processing, farming, mining, logging and fishing carried on in Canada, as determined by regular	tions.	
Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purposes, after deducting depart and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming this credit, attach a copy of schedule 27.		
The whole of the active business income qualifies as Eligible Canadian Profits if: a) your active business income from sources other than manufacturing and mining, farming, logging or fishing is 20% or less of the total active business income and b) the total active business income is \$250,000 or less.	orocessir	ng,
Eligible Canadian Profits	-	120 0.
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	- From	56 0.
Add: Adjustment for Surtax on Canadian-controlled private corporations		
From 100 0. ÷ From 30 100.0000 % ÷ From 78 6.5000 % = 121	0.	<u>.</u>
Lesser of 56 or 121 *Ontario Allocation +		122 0•
120 - 56 + 122		130 0•
Taxable Income	From	10 0•
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	- From	56 0.
Add: Adjustments for Surtax on Canadian-controlled private corporations	From	122 0.
Subtract: Taxable Income 10 0. X Allocation % to jurisdictions outside Canada .0000 %	-	140 0•
Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses	_	141 0.
10 - 56 + 122 - 140 - 141	:	142 0.
Claim  Number of Days in Taxation Year		
Number of Days in Taxation Teal		
Days after Sept. 30, 2001 and		
143	= +	154 0.
Lesser of 130 or 142 * Ontario Allocation * 1.5000 % 1 33   0 ÷ 73   365		<u> </u>
Days after		
143 0. X From 30 100.0000 % X 2.0000 % X 0 ÷ 73 365	= +	156
Lesser of 130 or 142 * Ontario Allocation * 2.0000 % \   34   0 ÷   73   365		
M&P claim for taxation year 154 + 156	=	160 0•
* <b>Note:</b> Ontario Allocation for M&P Credit purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.43(1),	ı	
Manufacturing and Processing Profits Credit for Electrical Generating Corporations		
manufacturing and Processing Profits Credit for Electrical Generating Corporations	=	161 0•
Manufacturing and Processing Profits Credit for Corporations that Produce		
and Sell Steam for uses other than the Generation of Electricity	=	162 0•
Credit for Foreign Taxes Paid (s.40)		
- ,		
Applies if you paid tax to a jurisdiction outside Canada on foreign investment income (Int.B. 3001) (Attach schedule).		170 0•
Credit for Investment in Small Business Development Corporations (SBDC)		
Applies if you have an unapplied, previously approved credit from prior years' investments in new issues of equity shares in Small Busine	ss Deve	elopment Corporations.
Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former Small		
Corporations Act)		
Eligible Credit 175 Credit Claime	d 180	0.
Subtotal of Income Tax 40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 - 180	= 190	0.
continued on Page 7		

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ncome Tax continued from Page	<b>X</b> continued from Page (	6
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S	pecified	Tax	Credits	(Refer to Guide)
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Specified Tax Credits (Refer to Guide)			
Ontario Innovation Tax Credit (OITC) (s.43.3) Applies to research and development in Ontario.			
Eligible Credit From 5620 OITC Claim Form (Attach original Claim Form)		. + 191	0.
Co-operative Education Tax Credit (CETC) (s.43.4) Applies to employment of eligible students	<b>S</b> .		
Eligible Credit From 5798 Summary Schedule F		. + 192	0.
Ontario Film & Television Tax Credit (OFTTC) (s.43.5)			
Applies to qualifying Ontario labour expenditures for eligible Canadian content film and television produ	uctions.		
Eligible Credit From 5899 either Claim Form from Ontario Media Development Corporation (OMDC) or Ministry of Finance (MOF) CT Schedule 193/199, as applicable.			
(Attach the original Certification/Claim Form received from the OMDC <b>or</b> the original Certification Form received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable.)		. + 193	0.
Graduate Transitions Tax Credit (GTTC) (s.43.6)	No. of Graduates From 6596		
Applies to employment of eligible unemployed post secondary graduate.	194 0		
Eligible Credit From 6598 Summary Schedule G	· · · · · · · · · · · · · · · · · · ·	+ 195	0.
Ontario Book Publishing Tax Credit (OBPTC) (s 43.7)			
Applies to qualifying expenditures in respect of eligible literary works by eligible Canadian authors.			
Eligible Credit From 6900 OBPTC Claim Form (Attach both the original Claim Form and the Certifica	ation Form)	+ 196	0.
Ontario Computer Animation and Special Effects Tax Credit (OCASE) (s.43.8)			
Applies to labour relating to computer animation and special effects on an eligible production.			
Eligible Credit From 6700 Claim Form Certified by Ontario Media Development Corporation			
(Attach the original Claim/Certification Form with the CT23 Tax Return.)		+ 197	0.
Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)			
Applies to qualifying R&D expenditures under an eligible research institute contract.			
Eligible Credit From 7100 OBRITC Claim Form (Attach original Claim Form)		+ 198	0.
Ontario Production Services Tax Credit (OPSTC) (s.43.10)			
Applies to qualifying Ontario labour expenditures for eligible productions where the OFTTC has not been	en claimed.		
Eligible Credit From 7300 either Claim Form from Ontario Media Development Corporation (OMDC)			
or Ministry of Finance (MOF) CT Schedule 193/199, as applicable.			
(Attach the original Certification/Claim Form received from the OMDC <b>or</b> the original Certification Form received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable.)		+ 199	0.
Ontario Interactive Digital Media Tax Credit (OIDMTC) (s.43.11)			
Applies to qualifying labour expenditures of eligible products for the taxation year.			
Eligible Credit From 7400 Claim Form certified by Ontario Media Development Corporation			
(Attach original Claim/Certification Form.)		+ 200	0.
Ontario Sound Recording Tax Credit (OSRTC) (s.43.12)			
Applies to qualifying expenditures in respect of eligible Canadian sound recordings.			
Eligible Credit From 7500 OSRTC Claim Form (Attach both the original Claim Form and the Certifica	etion Form)	+ 201	0.
Colore Grant Tolli (Allach Ban die Grant Tolling and Gertalica		7 201	<u> </u>
Other (specify)		+ 201.1	0.
Total Specified Tax Credits	199 + 200 + 201 + 201.1	= 220	0.
Specified Tax Credits Applied to reduce Income Tax		= 225	0.
Income Tay 400 225 OB Enter NIII if reporting New Conital Lage (amount a service)	gativa)	= 230	0.
Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss (amount cannot be neg	,	<u> </u>	0.
To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see <b>Determin</b>	nation of Applicability section for	r the	

CMT on Page 8. If CMT is not applicable, transfer amount in 230 to Income Tax in Summary section on Page 17.

OR

If CMT is not applicable for the current taxation year but your corporation has CMT Credit Carryovers that you want to apply to reduce income tax otherwise payable, then proceed to and complete the Application of CMT Credit Carryovers section part B, on Page 8.

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# **Corporate Minimum Tax (CMT)**

If only B applies, 310 cannot exceed the lesser of

# **Determination of Applicability**

Applies if either Total Assets 249 exceeds \$5,000,000 or Total Revenue 250 exceeds \$10,000,000.

Short Taxation Years - Special rules apply for determining total revenue where the taxation year of the corporation or any associated corporation or any fiscal period of any partnership(s) / joint venture(s) of which the corporation or associated corporation is a member, is less than 51 weeks.

Associated Corporation - The total assets or total revenue of associated corporations is the total assets or total revenue for the taxation year ending on or before the date of the claiming corporation's taxation year end.

* Total Assets of the corporation			240	67,847,323•		
* Total Revenue of the corporation					+ 241	68,033,921
If you are a member of an associated group (x)	242 <b>X</b> (Yes)					
Name of associated corporation (Canadian & foreign) (if insufficient space attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	* Total	Assets	* To	otal Revenue
See attached		+	243	36.669.053•	+ 244	1,927,812
		+	245	•	+ 246	•
		+	247	•	+ 248	•
Aggregate Total Assets 240 + 243 + 245	+ 247 , etc	=	249	104,516,376.		
Aggregate Total Revenue 241 + 244 + 246	+ 248 , etc. · · ·				= 250	69,961,733•
If CMT is applicable to current taxation year, complete se on Pages 18, 19 and 20 of CT23.	ction <i>Calculation: CMT</i> below	w and <b>Corporate Minim</b> e	um Tax Sched	lules A through E	Ī	
Calculation: CMT (Attach Schedule A: Calculation of C	CMT Base on Page 18.)					
Gross CMT PayableCMT Base From 2135	0 <sub>●</sub> X	From 30 100 Ontario Allo	0.0000 % x	4.0000% = 2	276	0.
Subtract: Foreign Tax Credit for CMT purposes (Attach so	<b>o</b> ,	Ontario Aire		2	277	0.
				– From 1	190	0.
Net CMT Payable (If negative, enter Nil on Page 17.)					280	0.
aga,				_		
If 280 is less than zero and you do not have a CMT cre	dit carryover, transfer 23	from <b>Page 7</b> to <b>Incom</b>	ne tax Summa	ry, on Page 17.		
If 280 is less than zero and you have a CMT credit carr	yover, complete A & B below					
If 280 is greater than or equal to zero, transfer 230 t	to <b>Page 17</b> and transfer 280	to <i>Page 17</i> , and to <i>Sch</i>	nedule D: Con	tinuity of CMT Cr	redit Carryo	vers, on Page 20.
CMT Credit Carryover available .				From 23	307	0.
Application of CMT Credit Carryovers						
A. Income Tax (before deduction of specified credits)		<u></u>		+ From 1	190	0.
Gross CMT Payable		+ From 276		0.		
Subtract: Foreign Tax Credit for CMT purposes		- From <u>277</u>		<u>0•</u>	<del></del> 1	•
If 276 - 277 is negative, enter NIL in 290		=			290	0.
Income Tax eligible for CMT Credit		• • • • • • • • • • • • • • • • • • • •		= <u>[</u> 3	300	0.
B. Income Tax (after deduction of specified credits)				+ From 2	230	0•
Subtract: CMT credit used to reduce income taxes					310	0.
Income Tax				=	320	0.
<del></del>						Transfer to page 17
If A & B apply, 310 cannot exceed the lesser of	230 , 300 and your CMT	credit carryover availal	ble 2307.			

and your CMT credit carryover available

2307

<sup>\*</sup> These amounts include the corporation's and associated corporations' share of any partnership(s) / joint venture(s) total assets and total revenue.

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Whitby Hydro Electric Corporation 1800225 2002-12-31

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# Capital Tax (Refer to Guide and Int.B. 3011)

If your corporation is a Financial Institution (s.58(2)), complete lines and 430 on page 10 then proceed to page 13. If your corporation is not a member of an associated group and/or partnership and (1) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$1,500,000 or less and the taxation year ends on or after January 1, 2001, or (2) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$3,000,000 or less and the taxation year commences after September 30, 2001, your corporation is exempt from Capital Tax for the taxation year. A corporation that meets these

criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL in 550 on page 12 and complete the return from that point. All other corporations must compute their Taxable Capital in order to determine their Capital Tax payable.

Members of a partnership (limited or general) or a joint venture, must attach all financial statements of each partnership or joint venture of which they are a member. The Paid-up Capital of each corporate partner must include its share of liabilities that would otherwise be included if the partnership were a corporation. If

Investment Allowance is claimed, Total Assets must be adjusted by adding the corporation's share of the partnership's Total Assets and by deducting investments in the partnership as it appears on the corporation's balance sheet, in addition to any other required adjustments (s.61(5)). Special rules apply to limited partnerships (Int.B. 3017).

Any Assets and liabilities of a corporation that are being utilized in a joint venture must be included along with the corporation's other Assets and liabilities when calculating its Taxable Paid-up Capital.

Special rules and rates apply to Non-Resident corporations (s.63, s.64 and s.69(3)).

Paid-up Capital of Non-resident: Paid-up capital employed in Canada of a non-resident subject to tax by virtue of s.2(a) or (b), and whose business is not carried on solely in Canada is deemed to be the greater of (1) taxable Income in Canada divided by 8 percent or (2) total assets in Canada minus certain indebtedness in accordance with the provisions of s.63(1)(a) (Int.B. 3010).

Paid-u	ıp Capital		
Paid-up c	apital stock (Int.B. 3012 and 3015)	+ 350	29,494,042
Retained	earnings (if deficit, deduct) (Int.B. 3012)	<u>+</u> 351	-326,179
Capital ar	nd other surpluses, excluding appraisal surplus (Int.B. 3012)	+ 352	0.
Loans an	d advances (Attach schedule) (Int.B. 3013)	+ 353	1,165,446.
Bank loar	is (Int.B. 3013)	+ 354	0.
Bankers a	acceptances (Int.B. 3013)	+ 355	0.
Bonds an	d debentures payable (Int.B. 3013)	+ 356	28,337,942
Mortgage	s payable (Int.B. 3013)	+ 357	0.
Lien note:	s payable (Int.B. 3013)	+ 358	0.
be include	credits (including income tax reserves, and deferred revenue where it would also ed in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013)  1t, investment, inventory and similar reserves (Int.B. 3012)	+ 359 + 360	0.
Other res	erves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012)	+ 361	-505,387
	partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017)	+ 362	0.
Subtotal		= 370	58,165,864
Subtract:	Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012)	_ 371	0.
	Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015)	- 372	0.
Total Pai	d-up Capital	= 380	58,165,864
Subtract:	Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015)	_ 381	0.
	Electrical Generating Corporations Only - All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property	<u> </u>	
	as prescribed by regulation	- 382	0.
Net Paid	l-un Canital	= 390	58,165,864

#### Eligible Investments (Refer to Guide and Int.B. 3015)

Attach computations and list of corporations' names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.

Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)	+ 402	0.
Mortgages due from other corporations	+ 403	0.
Shares in other corporations (certain restrictions apply) (Refer to Guide)	+ 404	0.
Loans and advances to unrelated corporations	+ 405	116,908.
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	+ 406	0.
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)	+ 407	0.
Total Eligible Investments	= 410	116,908.
Total Eligible Investments	= 410	116,90

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225

Year Ended:

Attached Sch. 2002-12-31

LINE 361

AMORTIZATION - 2002 AMORTIZATION - 2001 CCA - 2002 CCA - 2001

ECE - 2002 ECE - 2001 3,248,622.00 853,993.00

-3,603,102.00

-891,488.00

-90,254.00

-23,158.00

0.00

.00

0.00

0.00

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Total

-505,387.00

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Whitby Hydro Electric Corporation Attached Sch. Corp. Tax Acct. No.: 1800225 Year Ended: 2002-12-31

LINE 108

CURRENT PORTION OF CONSUMER CONSUMER AND OTHER DEPOSITS	AND OTHER DEPOSI	TS	112,182.00 1,042,625.00 0.00
PARTNERSHIP CAPITAL:			0.00
CURRENT PORTION OF FUNDING			0.00
DEFERRED REVENUE LOANS PAYABLE	90,630 191,186		0.00
FUNDING ADVANCES	361,250		0.00
TOTAL	693,066		0.00
PARTNERSHIP SHARE	X 1.5351%		10,639.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
		Total	1,165,446.00

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orporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End	CT23	Page 10 of 2

Whitby Hydro Electric Corporation	1800225	2002-12-31	DOLLARS ONE
	1000220	2002 12 01	DOLLARS ONL

Capital	l Tax	continued	from	Page	9
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Total Assets (Int.B. 3015)		
Total Assets per balance sheet	+ 420	67,847,323
Mortgages or other liabilities deducted from assets	+ 421	0.
Share of partnership(s)/joint venture(s) total assets (Attach schedule)	+ 422	0.
Subtract: Investment in partnership(s)/joint venture(s)	_ 423	0.
Total Assets as adjusted	= 430	67,847,323
Amounts in 360 and 361 (if deducted from assets)	+ 440	0.
Subtract: Amounts in 371, 372 and 381	_ 441	0.
Subtract: Appraisal surplus if booked	_ 442	0.
Add or Subtract: Other adjustments (specify on an attached schedule)	<u>+</u> 443	0.
Total Assets	= 450	67,847,323
Investment Allowance (410 ÷ 450) x 390 Not to exceed 410	= 460	100,226
Taxable Capital 390 - 460	= 470	58,065,638
Gross Revenue (as adjusted to include the share of any partnership(s)/joint venture(s) Gross Revenue)		68,033,921.
Total Assets (as adjusted) From 430		67,847,323.
Calculation of Capital Tax for all corporations except Financial Institutions		
Note: This version (2003) of the CT23 may only be used for a taxation year that commenced after September 30, 2001.		

(Financial Institutions use calculations on page 13.)

# Important:

If the corporation is a family farm corporation, family fishing corporation or a credit union that is not a Financial Institution, complete only Section A below.

- OR If the corporation is NOT a member of an associated group and/or partnership, review only the capital tax calculations in Section B below and select and complete the one specific subsection (e.g. B3) that applies to the corporation.
- OR If the corporation IS a member of an associated group and/or partnership, complete Section C on page 11, and if applicable, complete Section D or Section E on page 12. Note: if the corporation is a member of a connected partnership, please refer to the 2003 CT23 guide for additional instructions before completing the capital tax section.

#### SECTION A

This section applies only if the corporation is a family farm corporation, a family fishing corporation or a credit union that is not a Financial Institution (Int.B. 3018).

Enter NIL in 550 on page 12 and complete the return from that point.

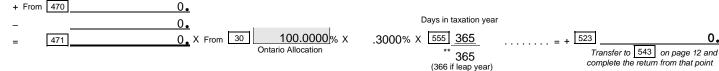
#### SECTION B

This section applies if the corporation is NOT a member of an associated group and/or partnership.

If the taxation year commences after September 30, 2001 and 430 and 480 on page 10 are both \$3,000,000 or less, enter NIL in 550 on page 12 and complete the return from that point.

If taxable capital, 470 on page 10, is \$5,000,000 or less, enter NIL in 550 on page 12 and complete the return from that point.

If taxable capital, 470 on page 10 exceeds \$5,000,000, complete the following calculation and transfer the amount From 523 to 543 on page 12, and complete the return from that point.



<sup>\*\*</sup> If floating taxation year, refer to Guide.

continued on Page 11

0.

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF) Taxation Year End CT23 Page 11 of 24
Whitby Hydro Electric Corporation	1800225 2002-12-31 DOLLARS ONL
Capital Tax Calculatio	<b>n</b> continued from Page 10
SECTION C	
This section applies ONLY to a co capital tax) and/or partnership. Younder either Section D or Section	
C1. 509 (X if applicable)	All corporations that you are associated with do not have a permanent establishment in Canada.
	If taxable capital 470 on page 10 is \$5,000,000 or less, enter NIL in 550 on page 12 and complete the return from that point.
	If taxable capital 470 on page 10 exceeds \$5,000,000 proceed to <b>Section D</b> , enter \$5,000,000 in Section D and the return from that point.
C2. X 524 (X if applicable)	One or more of the corporations that you are associated with maintains a permanent establishment in Canada.
	If the taxation year ends before January 1, 2003, you must complete the Calculation below.
	If the taxation year <b>ends after December 31, 2002</b> , you and your associated group may continue to allocate the \$5,000,000 taxable capital exemption by completing the <i>Calculation</i> below. Or, the associated group <b>may file an election</b> under subsection 69(2.1) of the Corporations Tax Act, whereby total assets are used to allocate the taxable capital exemption among the associated group. Once a ss.69(2.1) election is filed, all members of the group will then be required to file in accordance with the election and allocate a portion (portion is henceforth referred to as <b>Net Deduction</b> ) of the \$15,000 capital tax effect, relating to the \$5,000,000 taxable capital exemption, to each corporation in the group on the basis of the ratio that each corporation's total assets multiplied by its Ontario allocation is to the total assets of the group.
	The total asset amounts and Ontario allocation percentages to be used for this calculation must be taken from each corporation's financial information from its last taxation year ending in the immediately preceding calendar year.
	In addition, although each corporation in the associated group may deduct its Net Deduction amount as apportioned by the total asset formula, the group may, at the group's option, reallocate the group's total Net Deduction among the group on what ever basis the corporate group wishes, as long as the total of the reallocated amounts does not exceed the group's total Net Deduction amount originally calculated for the associated group.
Calculation Do NOT complete	this calculation if ss.69(2.1) election is filed
Taxable Capital From 470 on p	
55 5	apital of an associated group (excluding financial institutions and tal tax) and/or partnership having a permanent establishment in Canada
Names of associated corporations (ex	

Names of associated corporations (excluding financial institutions and corporations exempt from capital tax) or related partners naving a permanent establishment in Canada (if insufficient space, attach schedule)	Ontario Corporations Tax Account No. (MOF) (If applicable)	Taxation Year End	Taxa	Taxable Capital	
See attached			+ 531	3,189,446.	
			+ 532		
		_	+ 533		
Aggregate Taxable Capital 470 + 531 + 532 + 533, etc.			= 540	61,255,084.	
33 - 3 - 3 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -					
,					

If 540 above is \$5,000,000 or less, the corporation's Capital Tax for the taxation year, is NIL. Enter NIL in 523 in section D on page 12, as applicable.

If 540 above is greater than \$5,000,000, the corporation must compute its share of the \$5,000,000 exemption below in order to calculate its Capital Tax for the taxation year under Section D on page 12.

From 470	<b>58,065,638</b> ÷ From 540	<b>61,255,084.</b> x	5,000,000	= 541	4,739,659
	·			Transfer to	542 in Section D on page 12

#### S.s.69(2.1) Election Filed

591 (X if applicable) Election filed. Attach a copy of the election with this CT23 Return. Proceed to Section E on page 12.

1800225

DOLLARS ONLY

Transfer to Page 17

# Capital Tax Calculation continued from Page 11

Capital Tax Calculation continued from Fage 11	
SECTION D	
This section applies if the corporation IS a member of an associated group and/or partnership whose total AGGREGATE taxable capital, 540 on page 11, exceeds \$5,000,000.	
Complete the following calculation and transfer the amount From 523 to 543, and complete the return from that point.	
+ From 470 58,065,638 •  - 542 4,739,659 •  = 471 53,325,979 • X From 30 100.0000 % X 3000 % X 555 365	Total Capital Tax for the taxation year  + 523 159,978  Transfer to 543 and complete the return from that point
SECTION E	
This section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election	
+ From 470 0 x From 30 100.0000 x x 3000 = -	+ 561 0•
- Capital tax deduction From 995 relating to <i>your corporation's</i> capital tax deduction, on ss.69(2.1) election form From	995 O <sub>•</sub> = 562 O <sub>•</sub>
Capital Tax       Days in taxation year         562       x         555       365         ** 365         (366 if leap year)	= 563 0 0 Transfer to 543 and complete the return from that point
** If floating taxation year, refer to Guide.	
Subtract: Specified Tax Credits applied to reduce capital tax payable (Refer to Guide)	= 543 159,978• - 546 0• = 550 159,978•

Whitby Hydro Electric Corporation 1800225

DOLLARS ONLY

Capital Tax continued from Page 12

Calculation of Capital Tax for Financial Institutions		

<u> </u>		
I.1. Credit Unions only		
For taxation years commencing after May 4, 1999 enter NIL in 550 on page 12, and complete the return from that point.		
I.2. Other than Credit Unions		
(Retain details of calculations for amounts in boxes 565 and 570. Do not submit with this tax return.)		
565 Days in taxation year  Lesser of adjusted TPUC and Basic Capital Amount in accordance with Division B.1  Days in taxation year  % x 555 0 ÷** 0 (366 if leap year) =  Ontario Allocation	+ 569	0.
570 O X 571 O.00 % X From 30 Days in taxation year  Adjusted TPUC in accordance with Division B.1 in excess of Basic Capital Amount  O X 571 O.00 % X From 30 Days in taxation year  Capital Tax Rate (Refer to Guide)  Ontario Allocation  Ontario Allocation	+ 574	0.
Capital Tax for Financial Institutions – other than Credit Unions (before Section II)  ** If floating taxation year, refer to Guide.	. = 575	0.
II. Small Business Investment Tax Credit		
(Retain details of eligible investment calculation and, if claiming an investment in CSBIF, retain the original letter approving the credit issued in accordance with the Community Small Business Investment Fund Act. Do not submit with this tax return.)		
Allowable Credit for Eligible Investments	- 585	0.
Financial Institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (x)		
Capital Tax – Financial Institutions 575 – 585	= 586	0. on Page 12
Premium Tax (s.74.2 & 74.3) (Refer to Guide)		
(1) Uninsured Benefits Arrangements	= 588	0.
(2) Unlicensed Insurance (enter premium tax payable in 588 and attach a detailed schedule of calculations. If subject to tax under (1) above, add both taxes together and enter total tax in 588.)		
<b>Applies</b> to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers.		
<b>Deduct:</b> Specified Tax Credits applied to reduce premium tax (Refer to Guide)	_ 589	0.
Premium Tax 588 - 589	= 590	0.

Transfer to page 17

CT23 Page 14 of 24

Whitby Hydro Electric Corporation

1800225

2002-12-31

DOLLARS ONLY

## Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1		<u>+ 600</u>	43,558.
Add:			Transfer to Page 15
Federal capital cost allowance	+ 601	3,603,102.	
Federal cumulative eligible capital deduction	+ 602	90,254	
Ontario taxable capital gain	+ 603	0.	
Federal non-allowable reserves. Balance beginning of year	+ 604	0.	
Federal allowable reserves. Balance end of year	+ 605	0.	
Ontario non-allowable reserves. Balance end of year	+ 606	0.	
Ontario allowable reserves. Balance beginning of year	+ 607	0.	
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)	+ 608	0.	
Federal resource allowance	+ 609	0.	
Federal depletion allowance	+ 610	0.	
Federal foreign exploration and development expenses	+ 611	0.	
Management fees, rents, royalties and similar payments to non-arms' length non-residents			
Number of Days in Taxation Year			
Days after Sept. 30, 2001 and Total Days			
before Jan. 1, 2004			
612 0 X 5 ÷ 12.5000 X 33 365 ÷ 73 365 =+ 633	0.		
Days after Tatal Days			
Dec. 31, 2003			
612 0 X 5 ÷ 14.0000 X 34 0 ÷ 73 365 =+ 634	0.		
	0 [515]	0	
Total add-back amount for Management fees, etc. 633 + 634 =	0.+ 613	0.	
Federal Scientific Research Expenses claimed in year from line 460 of fed. form T661	<sub>+</sub> 615	0.	
excluding any negative amount in 473 from Ont. CT23 schedule 161	+ 615	U•	
Add any negative amount in 473 from Ont. CT23 Schedule 161	+ 616	0.	
Federal allowable business investment loss	+ 620	0•	
	+ 614	0	
Total of other items not allowed by Ontario but allowed federally (Attach schedule)	+ 614	0.	
<b>Total of Additions</b> 601 to 611 + 613 + 615 + 616 + 620 + 614	=	3,693,356 <sub>•</sub> 640	3,693,356.  Transfer to Page 15
Deduct:			Transier to Fage 15
Ontario capital cost allowance (excludes amounts deducted under 675)	+ 650	3,603,102•	
Ontario cumulative eligible capital deduction	+ 651	90,254.	
Federal taxable capital gain	+ 652	0.	
Ontario non-allowable reserves. Balance beginning of year	+ 653	0•	
Ontario allowable reserves. Balance end of year	+ 654	0.	
Federal non-allowable reserves. Balance end of year	+ 655	0.	
Federal allowable reserves. Balance beginning of year	+ 656	0.	
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)	+ 657	0.	
Ontario depletion allowance	+ 658	0.	
Ontario resource allowance	+ 659	0.	
Ontario current cost adjustment (Attach schedule)	+ 661	0•	
Incentive for new electricity supply (section 13.6 deduction from income) (Applies only to electrical generating corporations.)	+ 674	0.	
CCA for investments in qualifying energy-efficient equipment and for assets used to generate electricity from natural gas, alternative or renewable resources.	+ 675	0.	
Subtotal of deductions for this page 650 to 659 + 661 + 674 + 675	681	3,693,356.	
		Transfer to Page 15	

DOLLARS ONLY

Whitby Hydro Electric Corporation 1800225 2002-12-31

## Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

for Ontario purposes if amounts differ  continued from Page 14		
Net Income (loss) for federal income tax purposes, per federal T2 SCH 1	From	<u>+</u> 600 43,558.
Total of Additions	From	= 640 3,693,356.
Sub Total of deductions on page 14 From =	3,693,356.	
Deduct:		
Ontario New Technology Tax Incentive (ONTTI) Gross-up (Applies only to those corporations whose Ontario allocation is less than 100% in the current taxation year.	.)	
Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying intellectual property deducted in the current taxation year 0.		
ONTTI Gross-up deduction calculation:		
From Gross-up of CCA    662		
	O <sub>●</sub>	
Workplace Child Care Tax Incentive		ı
Qualifying expenditures: 0 x 30.00% x 100 = 665	666 O <sub>•</sub>	
Ontario Allocation		
Workplace Accessibility Tax Incentive	_	
Qualifying expenditures:    667	668 O <sub>•</sub>	
Number of Employees accommodated 669 0		
Ontario School Bus Safety Tax Incentive (OSBSTI) (Applies to the eligible acquisition of school buses purchased after May 4, 1999 and before January 1, 2006.) (Refer to Guide)		•
	671 0.	
Qualifying expenditures:   670   0 x   30.00% x   100   = 6	6/1] U <sub>•</sub>	
Educational Technology Tax Incentive ( <i>Applies</i> to qualifying amounts incurred after May 2, 2000.)		ı
672 0 × 15.00% x 100 = 0	673 0.	
Qualifying expenditures:  From 30 100.0000 Ontario Allocation		
Ontario allowable business investment loss	678 0.	
Ontario Scientific Research Expenses claimed in year in from Ont. CT23 Schedule 161	679 0.	
Amount added to income federally for an amount that was negative on federal form T661, line 454 or 455 (if filed after June 30, 2003)	677 0•	
Total of other deductions allowed by Ontario (Attach schedule)	664 0.	
Total of Deductions 681 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 677 + 664 =	3,693,356 <b>.</b>	3,693,356.
Net income (loca) for Ontorio Durnesses		42 550
Net income (loss) for Ontario Purposes 600 + 640 - 680		= 690 43,558.

Transfer to Page 4

Whitby Hydro Electric Corporation

DOLLARS ONLY

Continuity of Losses Carried Forward								
	Non-Capital Losses (1)	Total Capital Losses (9) (10)	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)		
Balance at Beginning of Year	700 (2)	710 (2)	720 (2)	730	740	750		
	1,354,845	0	0	0	0	0		
Add: Current year's losses (7)	701	711	721	731	741	751		
Losses from predecessor corporations (3)	702	712	722	732		752		
Subtotal	703	713	723	733	743	753		
Subtract:	704 (2)	715 (2) (4)	724 (2)	734 (2) (4)	744 (4)	754 (4)		
Utilized during the year to reduce taxable income	43,558	0	0	0	0	0		
to reduce taxable income	705		725	735	745	,		
Expired during the year	0		0	0	0			
Carried back to prior	706 (2) to Page 17	716 (2) to Page 17	726 (2) to Page 17	736 (2) to Page 17	746			
years to reduce	0	0	0	0				
taxable income (5)	707	717	727	737	747	757		
Subtotal	43,558		0	0	0	0		
	709 (8)	719	729	739	749	759		
Balance at End of Year	1,311,287	0	0	0	0	0		

#### Notes:

- (1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- (2) Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5), as made applicable by s.34.
- (3) Includes losses on amalgamation (fed.s.87(2.1) and s.87(2.11)) and/or wind-up (fed.s.88(1.1) and 88(1.2)), as made applicable by s.34.
- (4) To the extent of applicable gains/income/at-risk amount only.
- (5) Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.
- (6) Where a limited partner has limited partnership losses, attach loss calculations for each partnership.

- (7) Include amount form 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.
- (8) Amount in 709 must equal total of 829 + 839
- (9) Total Capital Losses for a year is the excess of 100% of the Capital Losses in the taxation year minus 100% of the Capital Gains (less any reserves) in the taxation year. Total Capital Losses is before the inclusion rate has been applied.
- (10) Commencing in the 2001 CT23 this column now refers to Total Capital Losses (100% of loss), whereas previously the column referred to Net Capital Losses (75% of loss or after the inclusion rate has been applied). Loss amounts that are not carried at 100% of the loss must be grossed back up to 100% by multiplying the balance by 1.333333. No adjustment is required where losses are carried at 100% of the loss amount.

#### Analysis of Balance at End of Year by Year of Origin

	Year of Origin (oldest year first) year month day	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only (9) (10)	Farm Losses	Restricted Farm Losses
800	9th preceding taxation year				850	870
	1994-09-30				0	0
801	8th preceding taxation year				851	871
	1995-09-30				0	0
802	7th preceding taxation year				852	872
	1996-09-30				0	0
803	6th preceding taxation year	820	830	840	853	873
	1997-09-30	0	0	0	0	0
804	5th preceding taxation year	821	831	841	854	874
	1998-09-30	0	0	0	0	0
805	4th preceding taxation year	822	832	842	855	875
	1999-09-30	0	0	0	0	0
806	3rd preceding taxation year	823	833	843	856	876
	2000-09-30	0	0	0	0	0
807	2nd preceding taxation year	824	834	844	857	877
	2001-09-30	0	0	0	0	0
808	1st preceding taxation year	825	835	845	858	878
	2001-12-31	1,311,287	0	0	0	0
809	Current taxation year	826	836	846	859	879
	2002-12-31	0	0	0	0	0
Total		829	839	849	869	889
ı Olai		1,311,287	0	0	0	0

DOLLARS ONLY

#### Request for Loss Carry-Back (s.80(16))

**Applies** to corporations requesting a reassessment of the return of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a balance of loss available to carry forward to a future year, it is the corporation's responsibility to claim such a balance for those years following the year of loss within the limitations of fed.s.111, as made applicable by s.34.
- Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable by s.34.
- · Refunds arising from the loss carry-back adjustment may be applied by the

- Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
  - 1) the first day of the taxation year after the loss year,
  - 2) the day on which the corporation's return for the loss year is delivered to
  - the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.
- If a loss is being carried back to a predecessor corporation, enter the

Minister of Finance to amounts owing under a Ministry of Finance.		predecessor corporation's account number and taxation year end in the spaces provided under Application of Losses below.									
Application of Losses			Non-Capital Losses		Total Capital Losses		Farm Losses		Restricted Farm Losses		
Total amount of loss				910	0	920	0	930	0	940	0
<b>Deduct:</b> Loss to be carried back to preceding to and applied to reduce taxable income	axation years						Ğ				J
Predecessor Ontario Corporat Tax Account No. (MOF)		xation Year year month	•	911		921		931		941	
i) 3rd preceding	901			912	0	922	0	932	0	942	0
ii) 2nd preceding	902				0		0		0		0
iii) 1st preceding	903			913	0	923	0	933	0	943	0
Total loss to be carried back				From 706	0	From 716		From 726	0	From 736	0
Balance of loss available for carry-forward			919	0	929	0	939	0	949	0	
Summary				Cert	ficatio	n					
Income tax + From 230	or 320		0.					e corporation.		•	
Corporate Minimum Tax +	From 280		0.	return, including all schedules and statements filed with or as part of this CT23 return, has been examined by me and is a true, correct and complete return and that the information is in agreement with the books and records							
Capital Tax +	From 550	159	9,978.	of the	orporation	on. I further o	certify that	the financial s	tateme	nts accura	tely
Premium Tax         + From 590				required under section 75 of the Corporations Tax Act. The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a statement attached.							
Total Tax Payable = 950 159,978.											
Subtract: Payments	960	160	0,669	Name (	please pri	nt)					
Capital Gains Refund (s.48)	- 965		0.	RAMO	JA ABI-R <i>A</i>	ASHED					
Qualifying Environmental Trust Tax Credit (Refer to Guide)	- 985		0.	Title	RAMONA ABI-RASHED Title						

0.

0.

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691.

-691.

VICE-PRESIDENT, FINANCE

Full Residence Address

(Includes credit interest) \* Make your cheque (drawn on a Canadian financial institution) or a money order in Canadian funds, payable to the Minister of Finance and print your Ontario Corporation's Tax Account No. (MOF) on the back of

cheque or money order. (Refer to Guide for other payment methods.)

..... = 970

..... Enclosed \*

month

990

975

980

**Specified Tax Credits** (Refer to Guide)

If overpayment: Refund (Refer to Guide)

year

Other

Apply to

**Balance** 

If payment due

L1N-5R8 ON Signature Date

Note: Section 76 of the Corporations Tax Act provides penalties for making false or misleading statements or omissions.

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225

Year Ended:

Attached Sch. 2002-12-31

LINE 361

AMORTIZATION - 2002 AMORTIZATION - 2001 CCA - 2002 CCA - 2001

ECE - 2002 ECE - 2001 3,248,622.00 853,993.00

-3,603,102.00

-891,488.00

-90,254.00

-23,158.00

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0.00

Total

-505,387.00

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Whitby Hydro Electric Corporation Attached Sch. Corp. Tax Acct. No.: 1800225 Year Ended: 2002-12-31

LINE 108

CURRENT PORTION OF CONSUMER CONSUMER AND OTHER DEPOSITS	AND OTHER DEPOSI	TS	112,182.00 1,042,625.00 0.00
PARTNERSHIP CAPITAL:			0.00
CURRENT PORTION OF FUNDING			0.00
DEFERRED REVENUE LOANS PAYABLE	90,630 191,186		0.00
FUNDING ADVANCES	361,250		0.00
TOTAL	693,066		0.00
PARTNERSHIP SHARE	X 1.5351%		10,639.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
		Total	1,165,446.00

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**CMT Base** 

1800225

CT23 Schedule A Page 18 of 24

#### Whitby Hydro Electric Corporation

Corporate Minimum Tax - Schedul	: A :
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#### Calculation of CMT Base



2002-12-31

DOLLARS ONLY

Banks - Net income/loss as per report accepted by Superintendent of Financial Institutions (SFI)	1 188111 88111 88111 88188 1111 1881	
under the Bank Act (Canada), adjusted so consolidation/equity methods are not used.		_
Net Income/Loss (unconsolidated, determined in accordance with GAAP)	± 2100 356,30	7.
Subtract (to the extent reflected in net income/loss):	1 0	
Provision for recovery of income taxes / benefit of current income taxes + 2101		
Provision for deferred income taxes (credits) / benefit of future income taxes		
Equity income from corporations + 2103		
Share of partnership(s)/joint venture(s) income + 2104	3.————————————————————————————————————	
Dividends received/receivable deductible under fed.s.112 + 2105		
Dividends received/receivable deductible under fed.s.113 + 2106	0.	
Dividends received/receivable deductible under fed.s.83(2) + 2107	0.	
Federal Part VI.1 tax paid on dividends declared and paid, under fed.s.191.1(1)  O X 9/3 + 2108	0.	
Subtotal =	·	0.
publicial =		<u>.</u>
Add (to extent reflected in net income/loss):		
Provision for current taxes / cost of current income taxes + 2110	131,426.	
Provision for deferred income taxes (debits) / cost of future income taxes + 2111	0.	
Equity losses from corporations + 2112	0.	
Total	<u> </u>	
Share of partnership(s)/joint venture(s) losses + L2113	<u> </u>	
B' l'add all a de la della		
Dividends that have been deducted to arrive at net income per Financial Statements s.57.4(1.1) (excluding dividends under fed.s.137(4.1)) + 2114	0.	
Subtotal =	131,426 <sub>++</sub> 2115 131,42	6.
		<u>.,</u>
Add/Subtract:		
Amounts relating to s.57.9 election/regulations for disposals etc. of property for current/prior years		
	_	
** Fed.s.85 + 2116 0 or - 2117		
** Fed.s.85.1	<u> </u>	
** Fed.s.97 + 2120 0 or - 2121	0.	
** Amounts relating to amalgamations (fed.s.87) as prescribed in regulations for current/prior years+ 2122 0. or - 2123	0.	
	<del></del>	
** Amounts relating to wind-ups (fed.s.88) as prescribed in regulations for current/prior years+ 2124 0. or - 2125	<b>0.</b>	
** Amounts relating to s.57.10 election/regulations	<u> </u>	
for replacement to fed s 13(4) 14(6) and 44 for	1 ^	
current/prior years + 2126 0 or - 2127	0.	
Interest allowable under ss.20(1)(c) or (d) of ITA to the extent not	7	
otherwise deducted in determining CMT adjusted net income – 2150	0 <u>.</u>	
Subtotal (Additions) – 0.	0.00	^
	T ====	0.
Subtotal (Subtractions) =	2129 <u></u>	0.
	<u> </u>	_
* Other adjustments	<u>+ 2130</u>	0.
		_
Subtotal ± 2100 - 2109 + 2115 + 2128 - 2129 ± 2130	<sub>= 2131</sub> 487,73	3.
* Share of partnership(s)/joint venture(s) adjusted net income/loss	<u>+</u> 2132	٥.
Adjusted net income (loss) (if loss, transfer to 2202 in Schedule B: Continuity of CMT Losses Carried Fo	orward, Page 19.) = 2133 487,73	3.
<u> </u>		
Deduct: * CMT losses: pre-1994 Loss + From 2210	0.	
* CMT losses: other eligible losses + 2211	487,733.	
	487,733. 2134 487,73	3.
CMT losses applied cannot exceed adjusted net income or increase a loss		<u>~•</u>
* Retain calculations. Do not submit with this tax return.		

0.

Transfer to CMT Base on Page 8

00225 2002-12-

(5) Amount in 2214 must equal sum of 2270 + 2290.

#### **Corporate Minimum Tax (CMT)**



DOLLARS ONLY

#### **Schedule B: Continuity of CMT Losses Carried Forward**

Balance at Beginning of year (1), (2)	+ 2201 1,313,292
	+ 2202 O. + 2203 O. + 2204 O.
Subtotal	= 0 + 2207
Adjustments (attach schedule)	± 2208 0
CMT losses available 2201 + 2207 ± 2208	_ = 22091,313,292
Subtract: Pre-1994 loss utilized during the year to reduce adjusted net income Other eligible losses utilized during the year to reduce adjusted net income (4) Losses expired during the year Subtotal	+ 2212
Balances at End of Year (5) 2209 - 2213	<u>= 2214</u> 825,559
Notes:	
<ol> <li>Pre-1994 CMT loss (see s.57.1(1)) should be included in the balance at beginning of the year. Attach schedule showing computation of pre-1994 CMT loss.</li> </ol>	(3) Include and indicate whether CMT losses are a result of an amalgamation to which fed.s.87 applies and/or a wind-up to which fed.s.88(1) applies. (see s.57.5(8) and s.57.5(9))
(2) Where acquisition of control of the corporation has occurred, the utilization of CMT losses can be restricted. (see s.57.5(3) and s.57.5(7))	(4) CMT losses must be used to the extent of the lesser of the adjusted net income 2133 and CMT losses available 2209.

#### Schedule C: Analysis of CMT Losses Year End Balance by Year of Origin

For a pre-1994 loss, use the date of the last taxation year end before your corporation's first taxation year commencing after 1993.

	Year of Origin (oldest year first) year month day	CMT Losses of Corporation	CMT Losses of Predecessor Corporations
2240	9th preceding taxation year	2260	2280
		0	0
2241	8th preceding taxation year	2261	2281
	1995-09-30	0	0
2242	7th preceding taxation year	2262	2282
	1996-09-30	0	0
2243	6th preceding taxation year	2263	2283
	1997-09-30	0	0
2244	5th preceding taxation year	2264	2284
	1998-09-30	0	0
2245	4th preceding taxation year	2265	2285
	1999-09-30	0	0
2246	3rd preceding taxation year	2266	2286
	2000-09-30	0	0
2247	2nd preceding taxation year	2267	2287
	2001-09-30	0	0
2248	1st preceding taxation year	2268	2288
	2001-12-31	825,559	0
2249	Current taxation year	2269	2289
	2002-12-31	0	0
Totals		2270	2290
- 310.10		825,559	0

The sum of amounts 2270 + 2290 must equal amount in 2214.

CT23 Schedule D & E Page 20 of 24

Whithy	Hydro	Flectric	Corporation
vviiilby	I Iyul U	LICCUIC	Corporation

1800225

2002-12-31

DOLLARS ONLY

#### **Corporate Minimum Tax (CMT)**

Schedule D: Continuity of CMT Credit Carryovers

1			
- 1		ШШ	

= 2310

Balance at	Beginning of year (1)	+ 2301	0.
	urrent year's CMT Credit ( 280 on page 8. If negative, enter NIL) + From 280  MT Credit Carryovers from predecessor corporations (2) + 2302	0.	
Subtotal	Amalgamation (x) 2303 Yes Wind-up (x) 2304 Yes =	0. + 2305	0.
Adjustments	(Attach schedule)	± 2306	0
CMT credit	t carryover available 2301 + 2305 ± 2306	= 2307	Transfer to Page 8
Subtract:	CMT Credit utilized during the year to reduce income tax (Page 8) + From 310  CMT Credit expired during the year + 2308	0. 0. 0 2309	0

#### Notes:

Balance at End of Year (3)

(1) Where acquisition of control of the corporation has occurred, the utilization of CMT credits can be restricted. (see s.43.1(5))

2307 - 2309

- (2) Include and indicate whether CMT credits are a result of an amalgamation to which fed.s.87 applies and/or a wind-up to which fed.s.88(1) applies. (see s.43.1(4))
- (3) Amount in 2310 must equal sum of 2370 + 2390.

#### Schedule E: Analysis of CMT Credit Carryovers Year End Balance by Year of Origin

	Year of Origin (oldest year first) year month day	CMT Credit Carryovers of Corporation	CMT Credit Carryovers of Predecessor Corporation(s)
2340	9th preceding taxation year	2360	2380
		0	0
2341	8th preceding taxation year	2361	2381
	1995-09-30	0	0
2342	7th preceding taxation year	2362	2382
	1996-09-30	0	0
2343	6th preceding taxation year	2363	2383
	1997-09-30	0	0
2344	5th preceding taxation year	2364	2384
	1998-09-30	0	0
2345	4th preceding taxation year	2365	2385
	1999-09-30	0	0
2346	3rd preceding taxation year	2366	2386
	2000-09-30	0	0
2347	2nd preceding taxation year	2367	2387
	2001-09-30	0	0
2348	1st preceding taxation year	2368	2388
	2001-12-31	0	0
2349	Current taxation year	2369	2389
	2002-12-31	0	0
Totals	<u> </u>	2370	2390
		0	0

The sum of amounts	2370	+	2390
must equal amount in	2310	) .	



#### Ministry of Finance Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

## **Corporate Minimum Tax - Associated Corporations**

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2002-12-31

Name of Associated Corporation (Canadian and Foreign)	Corporations Tax Number	Taxation Year End	Total Assets	Total Revenue
WHITBY HYDRO ENERGY SERV CORP	1800225	2002-12-31	+ 6,236,877	<sup>+</sup> 1,862,812
WHITBY HYDRO ENERGY CORP	1447409	2002-12-31		
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			· _	<u>.</u>
				+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
	•	Totals	= 36,669,053	= 1,927,812

Transfer to 249 of the CT23 of the CT23



#### Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

#### Paid-Up Capital: Loans and Advances

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whithy I hydro Floatric Corneration	1000205	2002 42 24
Whitby Hydro Electric Corporation	1800225	2002-12-31

Loans or Advances Credited or Advanced to Corporation (includes accounts payable to related parties outstanding at the taxation year end for 120 days or more, and accounts payable to non-related parties outstanding for 365 days or more at the taxation year end)	
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
	+ 0
Total Transfer to 353 of the CT23	= 1,165,446

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225

Year Ended:

Ont. Sch. 008 2002-12-31

#### Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

#### Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5g)? [Y/N] N

1	2	3	4	5	6	7	8	9	10	11	12	13
Class	Ontario	Cost of	Net	Proceeds	Ontario	50% rule	Reduced	CCA	Recapture	Terminal	Ontario	Ontario
number	unde-	acquisitions	adjustments	of	unde-	(1/2 of	unde-	rate	of	loss	capital	unde-
	preciated	during the	(show	dispositions	preciated	the amount,	preciated	%	capital		cost	preciated
	capital	year (new	negative	during the	capital	if any, by	capital		cost		allowance	capital
	cost at the	property	amounts in	year	cost	which the	cost		allowance		(column 8	cost
	beginning	must be	brackets)	(amount	(column 2	net cost	(column 6				multiplied	at the end
	of the year	available		not to	plus	of	minus				by	of the year
	(unde-	for use)		exceed	column 3	acquisitions	column 7)				column 9;	(column 6
	preciated			the capital	or minus	exceeds					or a lower	minus
	capital			cost)	column 4	column 5)					amount)	column 12)
	cost at the				minus							
	end of the				column 5)							
	prior year's											
	CCA	See note 1				See note 2						
	schedule)	below				below						
1	38,388,461	5,912,467	-3,048,409	0	41,252,519	2,956,233	38,296,286	4	0	0	1,592,820	39,659,699
8	2,130,535	55,163	0	0	2,185,698	27,581	2,158,117	20	0	0	431,623	1,754,075
10	727,330	77,995	0	0	805,325	38,997	766,328	30	0	0	229,898	575,427
12	485,772	77,159	0	0	562,931	38,579	524,352	100	0	0	524,352	38,579
17	315,507	0	0	0	315,507	0	315,507	8	0	0	25,241	290,266
2	13,319,473	0	0	0	13,319,473	0	13,319,473	6	0	0	799,168	12,520,305
stotal	55,367,078	6,122,784	-3,048,409	0	58,441,453	3,061,390	55,380,063		0	0	3,603,102	54,838,351

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225

Year Ended:

Ont. Sch. 008 2002-12-31

Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

#### Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5g)? [Y/N] N

1	2	3	4	5	6	7	8	9	10	11	12	13
Class	Ontario	Cost of	Net	Proceeds	Ontario	50% rule	Reduced	CCA	Recapture	Terminal	Ontario	Ontario
number	unde-	acquisitions	adjustments	of	unde-	(1/2 of	unde-	rate	of	loss	capital	unde-
	preciated	during the	(show	dispositions	preciated	the amount,	preciated	8	capital		cost	preciated
	capital	year (new	negative	during the	capital	if any, by	capital		cost		allowance	capital
	cost at the	property	amounts in	year	cost	which the	cost		allowance		(column 8	cost
	beginning	must be	brackets)	(amount	(column 2	net cost	(column 6				multiplied	at the end
	of the year	available		not to	plus	of	minus				by	of the year
	(unde-	for use)		exceed	column 3	acquisitions	column 7)				column 9;	(column 6
	preciated			the capital	or minus	exceeds					or a lower	minus
	capital			cost)	column 4	column 5)					amount)	column 12)
	cost at the				minus							
	end of the				column 5)							
	prior year's											
	CCA	See note 1				See note 2						
	schedule)	below				below						
Total	55,367,078	6,122,784	-3,048,409	0	58,441,453	3,061,390	55,380,063		0	0	3,603,102	54,838,351
	========	========	========	========	=======	========	========		========	========	========	========
							Enter	in boxe	s [650]	[650]	[650] on	the CT23

- Note 1. Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3.

  List separately any acquisitions that are not subject to the 50% rule. See Regulation 1100(2) and (2.2) of the "Income Tax Act" (Canada).
- Note 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.
- Note 3. If the taxation year is shorter than 365 days, prorate the CCA claim.
- Note 4. Ontario recapture should be included in net income after deducting the federal recapture and the Ontario terminal loss is deducted from net income after including the federal terminal loss.



#### Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

## Ontario Cumulative Eligible Capital Deduction Schedule 10

(For taxation years 2000 and later)

				(MOF)	
Whitby H	ydro Electric Corporation		1800225	2002-12-31	
	•	nas eligible capital property. e capital account must be kept for e	each business.		
Part 1 -	Calculation of curr	ent year deduction and carry	y-forward		
Ontario C	umulative eligible capital	- balance at end of preceding taxation	n year (if negative, enter zero)		1,289,342
Add:	Cost of eligible capital pr	roperty acquired during the taxation ye	ear +	0 <sup>B</sup>	
	<b>5</b>	malgamation or wind-up of subsidiary		0 <sup>c</sup>	
	Other adjustments			0 <sup>D</sup>	
Total of I	•		· F	0 X 0.75 =	0 6
				<u> </u>	1.289.342 F
Subtota					1,200,042
Deduct:	from the disposition of all The gross amount of a re-	es (less outlays and expenses not othe Il eligible capital property during the ta eduction in respect of a forgiven debt ction 80(7) of the <i>Income Tax Act</i> (Car	exation year + obligation nada) +	0 <sup>6</sup>	
Total of (	•			0 X 0.75 =	0,1
	umulative eligible capita		– լ	<u> </u>	1,289,342 K
	• .	e M and proceed to Part 2			1,200,012
Current y	ear deduction	1,289,342 K x 7.00% *		=	90,254 <sup>L</sup>
* The ma	ximum current year deduc	ction is 7%. However, you can claim a		n. Enter	amount in box 651 of the CT23
			ny amount up to the maximun	n. Enter	
Ontario d	umulative eligible capita	al - closing balance K – L (if negati	ny amount up to the maximunve, enter zero)	=	1,199,088
Ontario o	umulative eligible capita y amount up to the maxim		ny amount up to the maximun ve, enter zero) Taxation years starting after l	= December 21, 2000, the	
Ontario d Note: An	umulative eligible capita y amount up to the maxim duction may not exceed the	al - closing balance K - L (if negation and deduction of 7% may be claimed. The maximum amount prorated for the	ny amount up to the maximun ve, enter zero)  Taxation years starting after I number of days in the taxation	= December 21, 2000, the	
Ontario d Note: An	umulative eligible capita y amount up to the maxim duction may not exceed th Amount to be inclu	al - closing balance K - L (if negation of 7% may be claimed.	ny amount up to the maximun ve, enter zero)  Taxation years starting after I number of days in the taxation disposition	= December 21, 2000, the	
Ontario de Note: An de Part 2 -	umulative eligible capita y amount up to the maxim duction may not exceed the Amount to be inclu Only complete this pa	al - closing balance K - L (if negation and deduction of 7% may be claimed the maximum amount prorated for the claim and the claim and the claim and the claim art if the amount at line K is negative.	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition	December 21, 2000, the n year divided by 365 or 366 days.	1,199,088 <sup>N</sup>
Ontario o Note: An de Part 2 - Amount fi	umulative eligible capita y amount up to the maxim duction may not exceed th Amount to be inclu	al - closing balance K - L (if negative mum deduction of 7% may be claimed. The maximum amount prorated for the laded in income arising from the amount at line K is negative as a positive amount)	ny amount up to the maximun ve, enter zero)  Taxation years starting after I number of days in the taxation disposition	December 21, 2000, the n year divided by 365 or 366 days.	1,199,088 <sup>N</sup>
Ontario o  Note: An de  Part 2 -  Amount fi Total cum taxation y Total of a	umulative eligible capitate y amount up to the maximuduction may not exceed the Amount to be incluing Confly complete this parameter and the parameter of the capital decears beginning after June I amounts which reduced	al - closing balance K - L (if negation and deduction of 7% may be claimed. The maximum amount prorated for the claded in income arising from the amount at line K is negative as a positive amount)  ductions from income for 30, 1988	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition	= December 21, 2000, the n year divided by 365 or 366 days.	1,199,088 <sup>N</sup>
Ontario o Note: An de Part 2 - Amount fi Total cum taxation y Total of a in the cur	umulative eligible capitate y amount up to the maximuduction may not exceed the Amount to be incluing Confly complete this parameter and the parameter of the capital decears beginning after June I amounts which reduced	al - closing balance K - L (if negative the maximum amount prorated for the maximum amount prorated for the close in the maximum amount prorated for the close in the maximum amount prorated for the close in the maximum amount at line K is negative amount)  ductions from income for 30, 1988  cumulative eligible capital subsection 80(7) of the ITA	ny amount up to the maximun ve, enter zero)  Taxation years starting after I number of days in the taxation disposition	= December 21, 2000, the n year divided by 365 or 366 days.	1,199,088 <sup>N</sup>
Ontario o Note: An de Part 2 - Amount fi Total cum taxation y Total of a in the cur Total of c taxation y	umulative eligible capitate y amount up to the maximulative may not exceed the amount to be incluated only complete this paragram om line K above (show as ulative eligible capital decears beginning after June I amounts which reduced the entry or prior years under sumulative eligible capital decears beginning before July	al - closing balance K - L (if negative the maximum amount prorated for the maximum amount prorated for the close in the maximum amount prorated for the close in the maximum amount prorated for the close in the maximum amount at line K is negative amount) cluctions from income for 30, 1988 cumulative eligible capital subsection 80(7) of the ITA deductions claimed for y 1, 1988	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition	= December 21, 2000, the n year divided by 365 or 366 days.	1,199,088 <sup>N</sup>
Ontario of Note: An de Part 2 -  Amount frictal curricular total of a in the curricular total of contact to taxation y Negative that were	umulative eligible capitate y amount up to the maximulative may not exceed the amount to be inclusive. Amount to be inclusive of the amount with the amount with the amounts which reduced the amounts which reduced the amounts which amounts which reduced the amounts which reduced the amounts which amounts which reduced the amounts which	al - closing balance K - L (if negative that mum deduction of 7% may be claimed, the maximum amount prorated for the suded in income arising from the amount at line K is negative as a positive amount)  ductions from income for 30, 1988	ny amount up to the maximun ve, enter zero)  Taxation years starting after I number of days in the taxation disposition	= December 21, 2000, the n year divided by 365 or 366 days.	1,199,088 <sup>N</sup>
Ontario of Note: An de  Part 2 -  Amount fit Total cum taxation y Total of a in the cur Total of c taxation y Negative that were before Ju	umulative eligible capitate y amount up to the maximulative may not exceed the amount to be inclusive. Amount to be inclusive of the inclusive eligible capital decears beginning after June and I amounts which reduced the entering of the inclusive eligible capital decears beginning before July balances in the cumulative included in income for tax y 1, 1988	al - closing balance K - L (if negative that mum deduction of 7% may be claimed, the maximum amount prorated for the suded in income arising from the amount at line K is negative as a positive amount)  ductions from income for 30, 1988  cumulative eligible capital subsection 80(7) of the ITA  deductions claimed for y 1, 1988  e eligible capital account station years beginning	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition e	= December 21, 2000, the n year divided by 365 or 366 days.  0 1 0 2	1,199,088 <sup>N</sup>
Ontario of Note: An de Part 2 -  Amount fi Total curr taxation y Total of a in the cur Total of c taxation y Negative that were before Ju Line 3 de	umulative eligible capitate y amount up to the maximulative may not exceed the amount to be incluated only complete this parameters beginning after June I amounts which reduced ent or prior years under sumulative eligible capital decrent of prior years under sumulative balances in the cumulative included in income for tax y 1, 1988	al - closing balance K - L (if negative that mum deduction of 7% may be claimed. The maximum amount prorated for the suded in income arising from the amount at line K is negative as a positive amount)  ductions from income for 30, 1988  cumulative eligible capital subsection 80(7) of the ITA  deductions claimed for y 1, 1988  e eligible capital account cation years beginning	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition e	= December 21, 2000, the n year divided by 365 or 366 days.  0 1 0 2	1,199,088 <sup>N</sup>
Ontario of Note: An de Part 2 -  Amount fit Total cum taxation y Total of a in the cur Total of c taxation y Negative that were before Ju Line 3 de Total line:	umulative eligible capitate y amount up to the maximulative may not exceed the amount to be inclusive. Amount to be inclusive of the inclusive eligible capital decears beginning after June I amounts which reduced tent or prior years under sumulative eligible capital decears beginning before Julie balances in the cumulative included in income for tax y 1, 1988	al - closing balance K - L (if negative that mum deduction of 7% may be claimed, the maximum amount prorated for the suded in income arising from the amount at line K is negative as a positive amount) ductions from income for 30, 1988 cumulative eligible capital subsection 80(7) of the ITA deductions claimed for y 1, 1988 e eligible capital account cation years beginning	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition  0  0  04 0	= December 21, 2000, the n year divided by 365 or 366 days.  0 1 0 2	1,199,088 <sup>N</sup>
Ontario of Note: An de Part 2 -  Amount fit Total cum taxation y Total of a in the cur Total of c taxation y Negative that were before Ju Line 3 de Total line: T fro	umulative eligible capitate y amount up to the maximulative may not exceed the Amount to be inclusive of the capitate of the c	al - closing balance K - L (if negative the maximum amount prorated for the maximum amount prorated for the maximum amount prorated for the maximum amount arising from the maximum arising from the maximum at line K is negative as a positive amount) ductions from income for 30, 1988	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition  0  0  04 0  February 27, 2000	= December 21, 2000, the n year divided by 365 or 366 days.  0 1 0 2 0 5 0 6 0 7	1,199,088 <sup>N</sup>
Ontario of Note: An de Part 2 -  Amount fit Total cum taxation y Total of a in the cur Total of c taxation y Negative that were before Ju Line 3 der Total line: Line T fro Deduct lir	umulative eligible capitate y amount up to the maximulative may not exceed the Amount to be inclusive. Amount to be inclusive of the capital decreased the capital decreased in the capital decrease	al - closing balance K - L (if negative that mum deduction of 7% may be claimed. The maximum amount prorated for the suded in income arising from the amount at line K is negative as a positive amount)  ductions from income for 30, 1988  cumulative eligible capital subsection 80(7) of the ITA  deductions claimed for y 1, 1988  e eligible capital account action years beginning  dule 10 for taxation years ending after	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition  0  0  February 27, 2000	December 21, 2000, the n year divided by 365 or 366 days.  0  0  0  0  0  0  0  0  0  0  0  0  0	1,199,088 <sup>N</sup>
Ontario of Note: An de  Part 2 -  Amount fit Total cum taxation y Total of a in the cur Total of c taxation y Negative that were before Ju Line 3 der Total line: Line T fro Deduct lir	umulative eligible capitary amount up to the maxim duction may not exceed the Amount to be incluated only complete this parameter of the param	al - closing balance K - L (if negative the maximum amount prorated for the maximum arising from the maximum at line K is negative as a positive amount) ductions from income for 30, 1988 cumulative eligible capital subsection 80(7) of the ITA deductions claimed for y1, 1988 e eligible capital account faction years beginning	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition  0  0  February 27, 2000	December 21, 2000, the n year divided by 365 or 366 days.  0  0  0  0  0  0  0  0  0  0  0  0  0	1,199,088 <sup>M</sup>
Ontario of Note: An de Part 2 -  Amount frotal curret taxation y Total of a in the curron y Negative that were before Ju Line 3 der Total line: Line T fro Deduct lir N - O (ca Amount of the curron of the part o	umulative eligible capitate y amount up to the maximulative may not exceed the Amount to be inclusive of the capitate of the c	al - closing balance K - L (if negative the maximum amount prorated for the maximum arising from the maximum at line K is negative as a positive amount) ductions from income for 30, 1988 cumulative eligible capital subsection 80(7) of the ITA deductions claimed for y1, 1988 e eligible capital account faction years beginning	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition  0  0  04  0  February 27, 2000	= December 21, 2000, the n year divided by 365 or 366 days.	1,199,088 <sup>N</sup>
Ontario of Note: An de Part 2 -  Amount frotal curret taxation y Total of a in the curron y Negative that were before Ju Line 3 der Total line: Line T fro Deduct lir N - O (ca Amount of the curron of the part o	umulative eligible capital y amount up to the maximulative may not exceed the Amount to be inclusive of the capital decreases beginning after June I amounts which reduced the torprior years under sumulative eligible capital decreases beginning before Julie balances in the cumulative included in income for tax y 1, 1988	al - closing balance K - L (if negative that maximum amount prorated for the nemaximum amount at line K is negative as a positive amount)  ductions from income for 30, 1988  cumulative eligible capital subsection 80(7) of the ITA  deductions claimed for y 1, 1988  e eligible capital account cation years beginning  dule 10 for taxation years ending after  0 X 1/2	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition  0  0  04 0  February 27, 2000		1,199,088 <sup>N</sup>
Ontario of Note: An de Part 2 -  Amount fi Total curr taxation y Total of a in the curr Total of c taxation y Negative that were before Ju Line 3 der Total line: Line T fro Deduct lire N - O (ca Amount of P - Q	umulative eligible capital y amount up to the maxim duction may not exceed the Amount to be incluously complete this parameter of the paramete	al - closing balance K - L (if negative the maximum amount prorated for the maximum amount arising from the amount at line K is negative as a positive amount) ductions from income for 30, 1988	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition  0  0  04 0  February 27, 2000	December 21, 2000, the n year divided by 365 or 366 days.   0  0  0  0  0  0  0  0  0  0  0  0	1,199,088 <sup>M</sup>
Ontario of Note: An de Part 2 -  Amount fi Total cum taxation y Total of a in the cur Total of compart of taxation y Negative that were before Ju Line 3 de Total line: N - O (ca Amount of P - Q Amount of Lesser of	umulative eligible capital y amount up to the maxim duction may not exceed the Amount to be incluously complete this parameter of the paramete	al - closing balance K - L (if negative that maximum amount prorated for the maximum amount at line K is negative as a positive amount) ductions from income for 30, 1988 cumulative eligible capital subsection 80(7) of the ITA deductions claimed for y 1, 1988 e eligible capital account faction years beginning  dule 10 for taxation years ending after  0 X 1/2	ny amount up to the maximum ve, enter zero)  Taxation years starting after I number of days in the taxation disposition  0  0  04 0  February 27, 2000	December 21, 2000, the n year divided by 365 or 366 days.	



#### Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

## **Taxable Capital of Associated Corporations**

(Applicable to an associated group that has a permanent establishment in Canada)

Schedule CT21

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2002-12-31

This schedule must be completed in determining the aggregate taxable capital of an associated group and/or partnership that has a permanent establishment (PE) in Canada.

Name of Associated Corporation (Must have a PE in Canada)	Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Taxable Capital
WHITBY HYDRO ENERGY SERV CORP	1800225	2002-12-31	+ 3,189,446
WHITBY HYDRO ENERGY CORP	1447409	2002-12-31	+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
	Aggrega	te of taxable capital	= <u>3,189,446</u>

Transfer to box 540 of the CT23

Whitby Hydro Electric Corporation Instal-Fed.
Account/Business No.:864773395RC0001 Year Ended: 2002-12-31

#### - FEDERAL TAX INSTALMENTS

For The Taxation Year Ended: 2003-12-31

The following is a list of federal instalments payable for the current taxation year. The last column indicates the instalments payable to Revenue Canada. The instalments are due no later than on the dates indicated, otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Receiver General. Payment may be made either to an authorized financial institution or filed with form T9 (instalment form) and addressed to the appropriate Revenue Canada Taxation Centre.

	Instalments	Instalments	Cumulative	Instalments
Date	Required	Paid	Difference	Payable
2003-01-31	9,126	0	0	9,126
2003-02-28	9,126	0	0	9,126
2003-03-31	9,126	0	0	9,126
2003-04-30	9,126	0	0	9,126
2003-05-31	9,126	0	0	9,126
2003-06-30	9,126	0	0	9,126
2003-07-31	9,126	0	0	9,126
2003-08-31	9,126	0	0	9,126
2003-09-30	9,126	0	0	9,126
2003-10-31	9,126	0	0	9,126
2003-11-30	9,126	0	0	9,126
2003-12-31	9,126	0	0	9,126
Total	109,512	0		109,512
	========	========		========

Page 1 of (1 or 3)

Corporate Taxprep / Taxprep des sociétés - TP-10

Whitby Hydro Electric Corporation		Instal-Fed.
Account/Business No.:864773395RC0001	Year Ended:	2002-12-31

Indicate Instalment Method Chosen [1-3]: 1 1st Instalment Base Method

1. 1st INSTALMENT BASE METHOD		
1st Instalment Base Amount (Amount (I) Below)	109,510 / 12 =	9,126
	Monthly Instalments Required	9,126

— 2. COMBINI	ED 1st AND 2nd INSTALMENT BASE METHOD ———						
2nd Instalment I	Base Amount:						
Indicate:	Part I Tax	0					
	Part I.3, VI & VI.I Tax	113,448					
	Provincial Tax	0					
	Total	112 440	,	40		<b>(A)</b>	0 454
	Total	113,448	/	12	=	(A)	9,454
Less: 1/12 of E	stimated Current Yr Credits [(H) below / 12]		• • • •	• • • •	• •		0
Each of the first	2 Instalment Payments	• • • • • • • • • • • • • • • • • • • •	• • •		=	(B)	9,454
Total tax from (I	l) below	109,510					
Less: Amount (	B) above x 2	18,908					
		90,602	/	10	=		9,061
Each of the rem	naining 10 Instalment Payments	• • • • • • • • • • • • • • • • • • • •	• • • •				9,061

3. ESTIMATED TAX METHOD					
Instalment Base Amount (Amount (I) Below)	0	/	12	=	0
	Monthly Instalme	nts Re	quired		0

Page 2 of 3

Whitby Hydro Electric Corporation Instal-Fed.
Account/Business No.:864773395RC0001 Year Ended: 2002-12-31

INSTALMENT BASE CALCULATION		
	1st Instalment Base Method	Estimated Tax Method
Taxable Income	0	0
CALCULATION OF TAX PAYABLE Total of:		
Federal Part I Tax	0	0
Federal Surtax	0	0
Refundable Tax on a CCPC's Investment Income	0	0
Subtotal (A)	0	0
Less Total of:	· ·	V
Small Business Deduction	0	0
Investment Corporation Deduction	0	0
Federal Tax Abatement	0	0
Manufacturing and Processing Profits Deduction	. 0	0
Non-Business Foreign Tax Credit	0	0
Business Foreign Tax Credit	0	0
Tax Reduction, General and Accelerated	0	0
Logging Tax Credit	0	0
Federal Political Contribution Tax Credit	0	0
Investment tax credit per Schedule 31 and		
resource deduction	0	0
Qualifying Environmental Trust Tax Credit	0	0
Subtotal (B)	0	0
Total Part I Tax Payable (A) - (B) = (C)	0	0
<b>Add:</b> Part I.3 Tax	109,510	0
Part VI Tax(D.1)	0	0
Part VI.I Tax (D.2)	0	0
Provincial/Territorial Tax(E)	0	0
Total	U	U
Parts I, I.3, VI, VI.I and	100 510	•
Provincial/Territorial Tax	109,510	0
Adjustment for Short Taxation Years:		
x 365/# of days in year if < 365	365 / <b>365</b>	365 / <b>0</b>
(G)	109,510	0
Less - Estimated Current Year Credits:		
Investment Tax Credit Refund	0	0
Dividend Refund	0	0
Federal Capital Gains Refund	0	0
Provincial and Territorial Capital	v	v
Gains Refund	0	0
NRO Allowable Refund per Sch. 26	0	0
Tax Withheld at Source	0	0
Other Estimated Credits	0	0
Total Estimated Current Year Credits (H)	0	0
·		
INSTALMENT BASE AMOUNT (G) - (H) = (I)	109,510	0
	========	========

Whitby Hydro Electric Corporation Instal-Ont.

Corp. Tax Acct. No.: 1800225 Year Ended: 2002-12-31

#### - ONTARIO TAX INSTALMENTS

For The Taxation Year Ended: 2003-12-31

The following is a list of Ontario instalments payable for the current taxation year. The last column indicates the instalments payable to the Ontario Ministry of Revenue. The instalments are due no later than on the dates indicated otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Minister of Finance. Payment may be made either to a chartered bank in Ontario or filed with an instalment form and addressed to:

Ministry of Revenue (Ontario) Corporation Tax Branch P.O. Box 620 33 King Street West Oshawa, Ontario L1H 8E9

Quarterly Instalment				
Date	Instalments Required	Instalments Paid	Cumulative Difference	Instalments Payable
2003-03-31	. 0	0	0	0
2003-06-30	0	0	0	0
2003-09-30	0	0	0	0
2003-12-31	0	0	0	0
	0	0		0
	========	========		========

	Instalments	Instalments	Cumulative	Instalments
Date	Required	Paid	Difference	Payable
2003-01-31	13,332	0	0	13,332
2003-02-28	13,332	0	0	13,332
2003-03-31	13,332	0	0	13,332
2003-04-30	13,332	0	0	13,332
2003-05-31	13,332	0	0	13,332
2003-06-30	13,332	0	0	13,332
2003-07-31	13,332	0	0	13,332
2003-08-31	13,332	0	0	13,332
2003-09-30	13,332	0	0	13,332
2003-10-31	13,332	0	0	13,332
2003-11-30	13,332	0	0	13,332
2003-12-31	13,332	0	0	13,332
Total	159,984	0		159,984
	========	========		========

Page 1 of (1 or 3)

Whitby Hydro Electric Corporation In Corp. Tax Acct. No.:1800225 Year Ended: 2002-12-31

Indicate Instalment Method Chosen [1-3]: 1		
1. 1st Instalment Base Method     2. Combined 1st and 2nd Instalment Base Method     3. Estimated Tax Method		
Do not used the quarterly payment even if applicable "X" to continue monthly payments	]	]
If instalments are starting late, indicate the MONTH in which you want them to start (1=January, 2=February, etc.) 1		

1. 1st INSTALMENT BASE METHOD		
1st Instalment Base Amount (Amt (I) Below)	<b>159,978</b> / 12 =	13,332
	Monthly Instalments Required	13,332
	Quarterly Instalments Required	0

nd Instalmen	nt Base Amount:						
ndicate:	Income Tax, C.M.T	0					
	Capital Tax, Prem. Tax	84,835					
	Total	84,835	/	12	=	(A)	7,070
ach of the fire	rst 2 Instalment Payments	• • • • • • • • • • • • • • • • • • • •	• • •		=	(B)	7,070
	t (A) above x 2	159,978 14,140					
		145,838	/	10	=		14,584
ach of the re	emaining 10 Instalment Payments	• • • • • • • • • •	• • • •		=		14,584
		Quarterly Instal	lments	Requ	ired		0

3. ESTIMATED TAX METHOD		
Instalment Base Amount		
(Amt (I) Below)	0 / 12 =	0
	Monthly Instalments Required	0
	Quarterly Instalments Required	0
	, , , , , , , , , , , , , , , , , , , ,	

Instal-Ont.

Whitby Hydro Electric Corporation Instal-Ont.
Corp. Tax Acct. No.: 1800225 Year Ended: 2002-12-31

— INSTALMENT BASE CALCULATION ————————————————————————————————————		
	1st Instalment Base Method	Estimated Tax Method
Ontario Taxable Income	0	0
0.41 O.H. 4.T.O.H. O.F. T.A.V. D.A.V.A.D.I. F.	========	========
CALCULATION OF TAX PAYABLE Gross Ontario Tax(A)	0	0
Less Total of:		
ncentive Deduction for an S.B.C., net of surtax	0	0
Manufacturing and Processing Profits Credit	0	0
Credit for foreign taxes paid	0	0
Credit for Investment in S.B.D.C	0	0
pecified credits applied against income tax	0	0
Total Deduction and Credits (B)	0	0
ncome Tax (A) - (B) = (C)	0	0
Add: Capital Tax (D)	159,978	0
Corporate minimum tax paid (credited) (E)	0	0
Premium Tax(F)	0	0
<b>Total</b> Income Tax and Other Taxes (C+D+E+F) = (G)	159,978	0
Adjustment for Short Taxation Years		
365 / number of days in year if < 365	365 / <b>365</b>	365 / <b>365</b>
(H)	159,978	0
ess: Total estimated current year credits	0	0
(1)	159,978	0
(1)	========	========

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CCH Canadian Ltd. - Corporate Taxprep, 2003 CT23, ver 2-2004

Financial Statements of

## WHITBY HYDRO ELECTRIC CORPORATION

December 31, 2002

Deloitte & Touche LLP 5140 Yonge Street, Suite 1700 Toronto, ON M2N 6L7 Canada

Tel: (416) 601 6150 Fax: (416) 229 2524 www.deloitte.ca

# Deloitte & Touche

## Auditors' Report

To the Shareholder of Whitby Hydro Electric Corporation

We have audited the balance sheet of the Whitby Hydro Electric Corporation as at December 31, 2002 and the statements of earnings and deficit and of cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Whitby Hydro Electric Corporation as at December 31, 2002 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Delsitte & Touche Uf

Toronto, Ontario February 28, 2003



## **Table of Contents**

December 31, 2002

	Page
Balance Sheet	1
Statement of Earnings and Deficit	2
Statement of Cash Flows	3
Notes to the Financial Statements	4-9

## **Balance Sheet**

December 31, 2002

	2002	2001
ASSETS		(Note 12)
A35210		
CURRENT	. == 0.044	
Cash	\$ 4,720,844	\$ 6,841,267
Accounts receivable Unbilled revenue	3,986,572 9,505,018	6,091,801 4,286,801
Inventory	715,229	913,139
Due from Town of Whitby (Note 7)	312,251	15,179
Income taxes receivable (Note 5)	-	51,417
Prepaid expenses and deposits	 22,280	15,883
	19,262,194	18,215,487
CAPITAL ASSETS (Note 3)	48,517,468	48,679,066
OTHER ASSET - Deferred charges	67,661	80,309
	\$ 67,847,323	\$ 66,974,862
LIABILITIES		
CURRENT		
Accounts payable	\$ 7,272,601	\$ 6,860,636
Income taxes payable	71,887	-
Due to Whitby Hydro Energy Services Corporation (Note 7) Current portion of consumer and other deposits	1,842,223 112,182	2,031,631 92,367
Current portion of consumer and other deposits	 9,298,893	8,984,634
	 · · · · · · · · · · · · · · · · · · ·	
OTHER LIABILITIES		
Consumer and other deposits, less amount included under current liabilities	1,042,625	840,730
Long-term debt (Note 4)	28,337,942	28,337,942
Zeng term deet (1 tete 1)	29,380,567	29,178,672
	 38,679,460	38,163,306
EQUITY		
SHARE CAPITAL		
Authorized - unlimited number of common shares		
Issued - 165 common shares	29,494,042	29,494,042
DEFICIT	(326,179)	(682,486)
	 29,167,863	28,811,556
	\$ 67,847,323	\$ 66,974,862
APPROVED BY THE BOARD		
Director		
Director		

# Statement of Earnings and Deficit Year ended December 31, 2002

	2002	2001
		(Note 12)
ENERGY REVENUE	\$ 68,033,921	\$ 65,436,281
ENERGY COST	56,166,638	56,629,870
GROSS MARGIN ON ENERGY SOLD	11,867,283	8,806,411
OTHER INCOME	140.037	270.154
Interest Late payment penalties	148,826 206,449	279,154 319,085
Miscellaneous	230,072	321,461
Rentals	159,013	137,326
	744,360	1,057,026
	12,611,643	9,863,437
EXPENDITURE		
Operation maintenance	2,341,296	1,940,994
Administration	4,468,325	3,308,385
Financial expense (Note 4)	2,065,667	1,027,647
Amortization of capital assets and deferred charges	3,248,622	3,242,705
	12,123,910	9,519,731
EARNINGS BEFORE INCOME TAXES	487,733	343,706
INCOME TAXES (Note 5)	131,426	28,200
NET EARNINGS	356,307	315,506
DEFICIT, BEGINNING OF YEAR	(682,486)	(997,992)
DEFICIT, END OF YEAR	\$ (326,179)	\$ (682,486)

## **Statement of Cash Flows**

Year ended December 31, 2002

	2002	2001
NET (OUTFLOW) INFLOW OF CASH RELATED TO THE FOLLOWING ACTIVITIES		
OPERATING		
Net earnings	\$ 356,307	\$ 315,506
Items not affecting cash		
Amortization of capital assets	3,433,218	3,292,583
Amortization of contributed capital	(197,245)	(80,162)
Amortization of deferred charges	12,648	30,284
	3,604,928	3,558,211
Changes in non-cash working capital components		
Accounts receivable	2,105,229	(350,470)
Unbilled revenue	(5,218,217)	(167,890)
Inventory	197,910	(73,463)
Due from Town of Whitby	(297,072)	345,392
Due to Whitby Hydro Energy Services Corporation	(189,408)	91,973
Income tax receivable/payable	123,304	(51,417)
Prepaid expenses and deposits	(6,397)	(73,123)
Accounts payable	411,965	648,761
	732,242	3,927,974
INVESTING		
Additions to capital assets	(3,074,375)	(2,844,547)
FINANCING		
Increase in consumer and other deposits	221,710	75,234
NET CASH (OUTFLOW) INFLOW	(2,120,423)	1,158,661
CASH POSITION, BEGINNING OF YEAR	6,841,267	5,682,606
CASH POSITION, END OF YEAR	\$ 4,720,844	\$ 6,841,267
CILCULA CONTROL OF ALLERS	,, = 0,0	4 4,5 11,207
SUPPLEMENTARY CASH FLOW INFORMATION		
Interest paid	\$ 2,065,667	\$ 1,027,647
Income taxes paid	\$ 198,292	\$ 79,617
NON-CASH TRANSACTIONS		
Capital assets contributed by third parties	\$ 3,048,409	\$ 1,154,529

#### Notes to the Financial Statements

December 31, 2002

#### 1. NATURE OF OPERATION

Whitby Hydro Electric Corporation ("the Corporation") was incorporated November 1, 2000 under the laws of the Province of Ontario.

The Corporation is wholly-owned by the Town of Whitby.

The principal activity of the corporation is to distribute electricity to the Town of Whitby, under the license issued by the Ontario Energy Board (OEB).

#### 2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles (GAAP) and reflect the following policies as set forth in the Accounting Procedures Manual issued by the Ontario Energy Board under the authority of the Ontario Energy Board Act, 1998.

#### Regulation

The Whitby Hydro Electric Corporation is regulated by the Ontario Energy Board "OEB" and any power rate adjustments require OEB approval.

#### Inventory

Transformers are valued at cost on a specific-item basis. Other inventories are valued at the lower of average cost and replacement cost.

#### Capital assets

Capital assets purchased or constructed by the Corporation are recorded as an asset at cost. Amortization is provided on a straight-line basis over the estimated useful lives of the assets.

The estimated service lives of the various assets used in calculating amortization are as follows:

Building	50-60 years
Plant and equipment	3-10 years
Transmission and distribution system	15-35 years
Office equipment	5-10 years

#### Deferred charges

Deferred charges are amortized on a straight-line basis over the estimated term of the benefit.

#### Revenue recognition

Energy and distribution revenue is recorded on the basis of regular meter readings plus estimates of customer usage since the last meter reading date to the end of the year. The related cost of power is recorded on the basis of power consumed.

#### **Notes to the Financial Statements**

December 31, 2002

#### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions in aid of construction

Contributions in aid of construction consist of third party contributions toward the cost of constructing distribution assets and may be refunded by the Corporation based on future economic evaluations, in accordance with the OEB Distribution System Code. They are accounted for as reductions to the cost of related capital assets and are amortized at rates corresponding to the useful lives of the related capital assets.

Payment in lieu of income taxes

Under the Electricity Act, 1998, the Corporation is required to make payments-in-lieu of corporate taxes to the Ontario Electricity Financial Corporation (OEFC), commencing October 1, 2001. These payments are calculated in accordance with the rules for computing taxable income and taxable capital and other relevant amounts contained in the Income Tax Act (Canada) and the Corporations Tax Act (Ontario) as modified by the Electricity Act, 1998, and related regulations. Prior to October 1, 2001, the Corporation was not subject to income or capital taxes.

The Corporation, regulated by the Ontario Energy Board, provides for payments-in-lieu of corporate income taxes using the taxes payable method.

Under the taxes payable method, no provisions are made for future income taxes as a result of temporary differences between the tax basis of assets and liabilities and their carrying amounts for accounting purposes. Rate-regulated enterprises need not recognize future income taxes to the extent that future income taxes are expected to be included in the rates charged to and recovered from future customers.

Payments-in-lieu of income taxes are henceforth referred to as income taxes.

Use of estimates

The preparation of financial statements in conformity with Canadian GAAP requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Due to the inherent uncertainty in making estimates, actual results could differ from those estimates.

## Notes to the Financial Statements

December 31, 2002

#### 3. CAPITAL ASSETS

			_	2002		2001
		Cost		ccumulated epreciation	Net Book Value	 Net Book Value
Land Buildings, plant	\$	393,065	\$	-	\$ 393,065	\$ 393,065
and equipment		13,793,815		4,744,043	9,049,772	8,990,654
Transmission and distribution system Other equipment	,	72,610,244 3,597,804		30,038,645 2,441,063	42,571,599 1,156,741	 39,813,485 1,284,408
		90,394,928		37,223,751	53,171,177	50,481,612
Contributions in aid of construction		(4,931,117)		(277,408)	(4,653,709)	(1,802,546)
	\$	85,463,811	\$	36,946,343	\$ 48,517,468	\$ 48,679,066

Depreciation provided for in the current year totalled \$3,433,218 (2001 - \$3,292,583).

#### 4. LONG-TERM DEBT

	 2002	 2001
7-1/4% promissory note issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with notice of twelve months. The Town of Whitby does not anticipate calling this note before January 1, 2004.	\$ 1,460,300	\$ 1,460,300
7-1/4% promissory note issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with sixty days notice. The Town of Whitby does not anticipate calling this note before January 1, 2004.	5,061,000	5,061,000
Variable rate promissory note (2.59% - 9.29%) issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with sixty days notice. The Town of Whitby does not anticipate calling		
this note before January 1, 2004.	 21,816,642	21,816,642
	\$ 28,337,942	\$ 28,337,942

Interest on long-term debt is \$2,000,000 (2001 - \$1,027,000).

#### Notes to the Financial Statements

December 31, 2002

#### 5. INCOME TAXES

The Corporation became obligated to make payments-in-lieu of taxes on October 1, 2001. There were no income or capital taxes in the periods prior to October 1, 2001.

The provision for income taxes under the taxes payable method for the year is \$109,468 (2001 - \$28,200) representing large corporations tax.

Future income taxes have not been recorded in the accounts as they are expected to be reflected through future distribution revenues. As at December 31, 2002, future income tax assets of \$2,778,534 (2001 - \$395,563) have not been recorded on the balance sheet. Future income tax benefits of \$2,778,534 (2001 - \$395,563) have not been reflected in the income tax provision for the year ended December 31, 2002.

The Corporation has income tax losses carried forward of \$1,311,845 which expire in 2008. Had the Corporation accounted for income taxes under the liability method, the benefit of these losses would have been reflected as a reduction to income tax expense of \$395,128.

Significant components of the Corporation's future taxes as at December 31 are as follows:

	2002	2001
Tax benefit of loss carry forwards Capital assets	\$ 395,128 2,383,406	\$ 408,079 2,521,170
Net future income tax asset	\$ 2,778,534	\$ 2,929,249

The prior year future income tax asset figures have been restated for comparative purposes due to a valuation that was performed on the capital assets to determine their fair market value as at October 1, 2001, as Regulation 162/01 under the Electricity Act, 1998, deemed the property to have been acquired at fair market value on that date. The valuation was completed in July 2002.

#### 6. FINANCIAL INSTRUMENTS

Fair value of financial instruments

The fair value of financial instruments that are included in the financial statements approximate their carrying amount due to the short-term maturity of those instruments. The fair value of long-term debt has not been calculated on the basis that the future terms of the promissory notes are indefinite.

Credit risk

Credit risk results from the potential that a counter party will fail to perform its obligations. Accounts receivable are widely dispersed among numerous customers and hence the risk of significant credit loss is remote.

Interest rate risk

The Corporation has limited interest rate risk as its principal debt obligations bear fixed rates of interest.

## Notes to the Financial Statements

December 31, 2002

#### 7. RELATED PARTY TRANSACTIONS

The following summarizes the Corporation's related party transactions with the Town of Whitby for the year ended December 31, 2002 and the balances at December 31, 2002.

#### Revenue

Energy and distribution

\$ 1,379,391

The following summarized the Corporation's related party transactions with associated companies for the year ended December 31, 2002.

Vehicle replacement	\$ 210,000
Capital services	\$ 2,479,947
Operation and maintenance services	\$ 5,872,000

#### 8. INTEREST IN LIMITED PARTNERSHIP

The Corporation is a limited partner of EnerConnect, a power procurement partnership. Whitby Hydro Electric Corporation has a 1.535% interest in this partnership. The investment of \$46,389 was expensed in the years in which it was made.

#### 9. FUTURE COMMITMENTS

The corporation has entered into an agreement with a service provider, which expires in 2005. The corporation is obligated to make the following payments under this agreement:

2003	\$ 130,500
2004	130,500
2005	43,500
	\$ 304,500

#### 10. CLASS ACTION OF LATE PAYMENT CHARGES

A class action lawsuit claiming \$500 million in restitutionary payment plus interest was served on Toronto Hydro Electric Commission on November 18, 1998. The action was initiated against Toronto Hydro as the representative of the Defendant Class consisting of all municipal electric utilities in Ontario, which have charged late payment charges on overdue utility bills at any time after April 1, 1981.

The claim is that late payment penalties result in the municipal electric utilities receiving interest at effective rates in excess of 60% per year, which is illegal under Section 347 (1) (b) of the Criminal Code.

The Electricity Distributors Association is undertaking the defense of the class action. At this time it is not possible to quantify the effect, if any, on the financial statements of Whitby Hydro Electric Corporation.

#### Notes to the Financial Statements

December 31, 2002

#### 11. REGULATORY ASSETS

The provincial government, through the issuance of Bill 210, has imposed a distribution rate price freeze until 2006. As a result, the following regulatory assets have been expensed for 2002 (with exception of qualifying transition costs) as they do not meet the criteria for asset recognition as required by GAAP. According to Bill 210, recovery of these assets through rates is expected to commence in 2006.

Regulatory assets (excluding carrying charges)	
Pre-market opening energy variance	\$ 1,040,004
Qualifying transition costs	158,511
Government cheque rebate program	43,919
Retail costs variance	
Retail services	30,032
STR requests and processing	20,667
Retail settlement variance	
Transmission network charge	580,617
Transmission connection charge	441,748
Wholesome market service	1,148,656
Power energy cost	(777,562)
	\$ 2,686,592

#### 12. PRIOR YEAR'S FIGURES

Certain of prior year's figures have been reclassified to conform with the current year's presentation.



PO Box 622 33 King St. West Oshawa ON L1H 8H6 Oshawa ON L1H 8H6

**CP 622** 33 rue King ouest

#### Statement of Adjustments re Taxes Assessed Relevé des redressements de cotisations

**Ministry of Finance Corporations Tax Branch** Account No. / N° de compte Ministère des Finances Direction de l'mposition des compagnies 1 8 0 0 2 2 5 Name of Corporation / Raison sociale de la compagnie Taxation Year End / Fin de l'année d'imposition Whitby Hydro Electric Corporation December 31, 2002

#### **INCOME TAX**

As previously assessed

Nil

#### FEDERAL PART I TAX

As previously assessed

Nil

#### CAPITAL TAX

As previously assessed

159,978

#### FEDERAL PART 1.3 TAX

As previously assessed

109,510

#### **TOTAL PAYMENT IN LIEU OF TAXES**

269,488

Fabian Balanathan MRK279

Note: We have not audited the opening balance of asset value adopted for use by this MEU on its 2001 PILs return. As such, the value of assets used for Income Tax purposes may be reviewed and adjustments made accordingly at a subsequent date.

\*"DESIGNATED ASSESSMENT"

The items marked with an asterisk above are designated parts of this assessment. This description is authorized by section 92 of the Corporations Tax Act, for assessments which correspond to those issued by Revenue Canada under the Income Tax Act (Canada). It is not necessary to serve a Notice of Objection to those portions of the assessment. The Corporation and the Minister will be bound by the final disposition of a federal Notice of Objection or Appeal.

If you wish not to be bound by the disposition of the corresponding federal objection or appeal, you must serve a Notice of Objection on the prescribed form in accordance with section 84. See under "Notice of Objection" on the accompanying "Notice of Re-Assessment"

\*"COTISATION DÉSIGNÉE"
Les postes ci-dessus marqués d'un astérisque sont les parties désignées de cette cotisation. Cette description est autorisée en vertu de l'article 92 de la Loi sur l'imposition des corporations, pour les cotisations qui correspondent à celles établies par Revenu Canada en vertu de la Loi de l'impôt sur le revenu (Canada). Il n'est pas nécessaire de signifier un Avis d'opposition pour ces parties des cotisations. La compagnie et le ministre seront liés par la décision finale relative à l'avis fédéral d'opposition ou d'appel.

Si vous désirez ne pas être lié par la décision relative à l'opposition ou à l'appel fédéral correspondant, vous pouvez signifier un avis d'opposition sur la formule prévue à cette fin conformément à l'article 84. Voir "Avis d'opposition" sur l'Avis de nouvelle cotisation ci-joint.



ministry or rinance Corporations Tax Branch - Hydro PIL PO Box 620 33 King Street West Oshawa ON LIH 8E9

WHITBY HYDRO ELECTRIC CORPORATION

ASSESSMENT NO. 39

Notice of Assessment

Electricity Act, 1998 • Corporations Tax Act, R.S.O. 1990 from 2002/01/01

Assessment Date (year, month, day) 2003/09/02

Account No. 1800225

Page o 1

269,488.00

323.12CR 269,164.88

SUMMARY OF 2002/12/31 TAXATION YEAR TRANSACTIONS

Total Assessment Liability

Tax: Federal and Provincial PIL

Assessment Interest

Payments/Transfers

Sub-Total

CREDIT BALANCE AVAILABLE IN THIS TAXATION YEAR

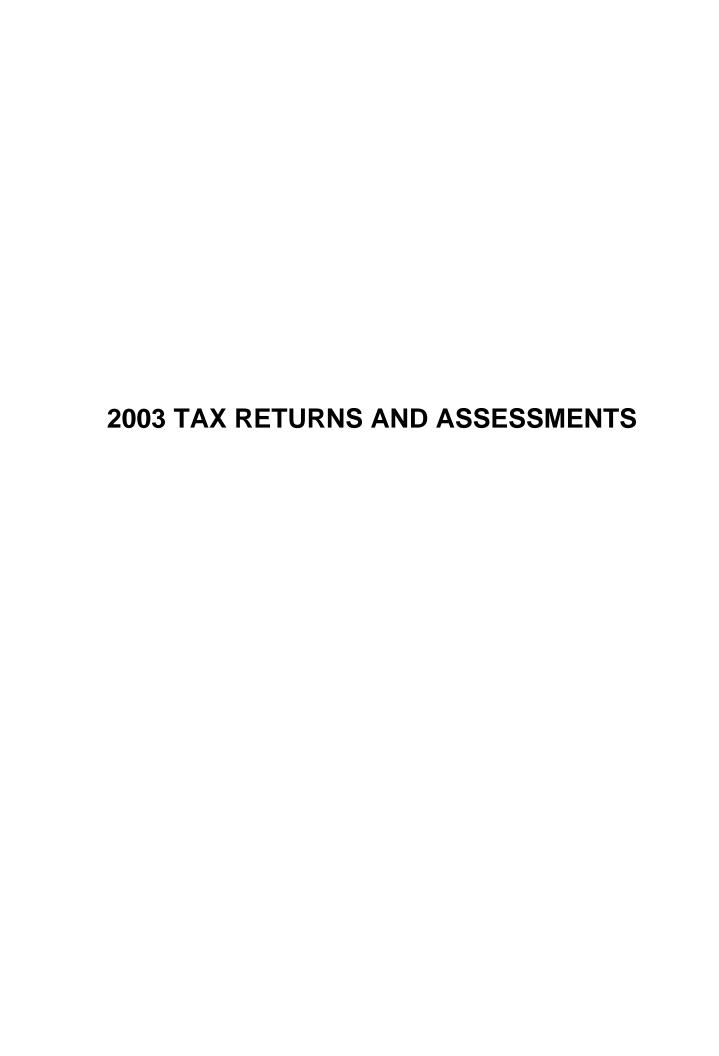
270,179.00CR 1,014.12CR

270,179.00CR

In accordance with s.s.80(8) of the Corporations Tax Act, as made applicable by s.95 of the Electricity Act, 1998, notice is hereby given of the amount of tax, penalty and interest for which you are assessed.

Tax Assessment as per Company Estimate.

S PX5003



Agence des douanes et du revenu du Canada

# **T2 CORPORATION INCOME TAX RETURN**

200 Codo 0401

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

Parts, sections, subsections, and paragraphs mentioned on this return refer to the *Income Tax Act*. This return may contain changes that had not yet become law at the time of printing. If you need more information about items on the return, see the corresponding items in the *T2 Corporation – Income Tax Guide* (T4012).

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax services office or tax centre. You have to file the return within six months after the end of the corporation's taxation year. For more information on when and how to file T2 returns, see items 1 to 5 in the guide.

	Code 0401
055	Do not use this area

Identification ————————————————————————————————————	
Business Number (BN)	
Corporation's name	
002 Whitby Hydro Electric Corporation	
The flavor of the last 150 and	
Has the corporation changed its name since the last time we were notified?	If Yes, do you have a copy of the articles of amendment?
Address of head office	To which taxation year does this return apply?
Has the address changed since the last time we were notified?	Taxation year start Taxation year-end
last time we were notified?	060         2003-01-01         061         2003-12-31
011 100 Taunton Road East	YYYY/MM/DD YYYY/MM/DD
012 PO Box 59	Has there been an acquisition of control to which subsection 249(4) applies since
City Province, territory, or state	the previous taxation year?
015 Whitby 016 ON	
Country (other than Canada) Postal code/ZIP code	If Yes, give the date control was acquired
017 018 L1N-5R8	YYYY/MM/DD
Mailing address (if different from head office address)	Is the corporation a professional
Has the address changed since the last time we were notified?	corporation that is a member of
	a partnership?
021 <u>c/o</u>	Is this the first year of filing after:
022	
023	Incorporation?
City Province, territory, or state	Amalgamation?
025	ii res, complete and attach schedule 24.
Country (other than Canada) Postal code/ZIP code	Has there been a windup of a subsidiary under section 88 during the current
027	taxation year?
Location of books and records	If Yes, complete and attach Schedule 24.
Has the location of books and records changed since the last time we were	Is this the final taxation year before
notified?	amalgamation?         076         1 Yes         2 No         X
031 100 Taunton Road East	Is this the final return up to
032 PO Box 59	dissolution? 078 1 Yes 2 No X
City Province, territory, or state	
035 Whitby 036 ON	Is the corporation a resident of Canada?
Country (other than Canada) Postal code/ZIP code	080 1 Yes X 2 No If No, give the country of residence.
038 L1N-5R8	
040 Type of corporation at the end of the taxation year	081
Canadian-controlled 4 Corporation controlled by	Is the non-resident corporation claiming an exemption under an income tax
private corporation (CCPC) 4 a public corporation	treaty?
2 Other private 5 Other corporation	If Yes, complete and attach Schedule 91.
corporation (specify, below)	If the corporation is exempt from tax under section 149, tick
3 Public corporation	one of the following boxes:
corporation	085 1 Exempt under paragraph 149(1)(e) or (l)
If the type of corporation changed during	2 Exempt under paragraph 149(1)(j)
the taxation year, provide the effective date of the change	3 Exempt under paragraph 149(1)(t)
date of the change YYYY/MM/DD	4 Exempt under other paragraphs of section 149

Whitby Hydro Electric Corporation 864773395RC0001 2003-12-31 **Attachments** Financial statement information: Use GIFI schedules 100, 125, and 141. \* We do not print these schedules. Schedules - Answer the following questions. For each Yes response, attach to the T2 return the schedule that applies. Yes Schedule **Guide item** 150 9 27 Is the corporation related to any other corporations? 151 19 28 Does the corporation have any non-resident shareholders? 160 23 X Is the corporation an associated Canadian-controlled private corporation? 29 161 49 Is the corporation an associated Canadian-controlled private corporation that is claiming the expenditure limit? Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, 32 162 11 other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents 33 If you answered Yes to the above question, and the transaction was between corporations not dealing at 44 arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee? 164 14 Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada? 34 165 15 Is the corporation claiming a deduction for payments to a type of employee benefit plan? 35 T5004 166 37 Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989? T5013 38 Is the corporation a member of a partnership for which a partnership identification number has been assigned? 167 Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal 40 168 22 at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust? 169 25 Did the corporation have any foreign affiliates during the year? 41 42 Has the corporation made any payments to non-residents of Canada under subsections 202(1) and 105(1) of 170 29 the federal *Income Tax Regulations*? 171 T106 43 Has the corporation had any non-arm's length transactions with a non-resident? 172 47 Has the corporation made payments to, or received amounts from, a retirement compensation arrangement in the year? For private corporations: Does the corporation have any shareholders who own 10% or more of 173 50 the corporation's common and/or preferred shares? ..... Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes? 201 1 78-81 Has the corporation made any charitable donations, gifts to Canada, a province or a territory, or gifts of cultural or 202 2 ecological property? 203 3 82,104 Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund? 69-76 Is the corporation claiming any type of losses? 204 4 Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in 205 5 more than one jurisdiction? 206 Has the corporation realized any capital gains or incurred any capital losses during the taxation year? 6 i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends 103 deductible on line 320 of the T2 return, b) a partnership, c) a foreign business, or d) a personal services business; or 207 7 ii) is the corporation claiming the refundable portion of Part I tax? 208 8 Does the corporation have any property that is eligible for capital cost allowance? X 210 10 58 Does the corporation have any property that is eligible capital property? 59 Does the corporation have any resource-related deductions? 212 12 213 13 Is the corporation claiming reserves of any kind? 216 61 Is the corporation claiming a patronage dividend deduction? 16 217 Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction? 17 62 218 18 Is the corporation an investment corporation or a mutual fund corporation? 150 220 Was the corporation carrying on business in Canada as a non-resident corporation? 20 131 221 21 Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits? 226 26 Is the corporation a non-resident-owned investment corporation claiming an allowable refund? 155 227 27 111 Does the corporation have any Canadian manufacturing and processing profits? Is the corporation claiming an investment tax credit? 231 31 232 T661 63 Is the corporation claiming any scientific research and experimental development expenditures? 233 33/34/35 124 Is the corporation subject to gross Part I.3 tax? 236 36 124 Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax? 237 37 124 Is the corporation claiming a surtax credit? ...... 128 Is the corporation subject to gross Part VI tax on capital of financial institutions? 238 38

Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?

128

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Is the corporation claiming a Part I tax credit?

Is the corporation subject to Part XIII.1 tax?

Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?

For financial institutions: Is the corporation a member of a related group of financial institutions

Is the corporation claiming a Canadian film or video production tax credit refund?

Is the corporation claiming a film or video production services tax credit refund?

Is the corporation subject to Part II – Tobacco Manufacturers' surtax?

with one or more members subject to gross Part VI tax?

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T1131

T1177

Whitby Hydro Electric Corporation 864773395RC0001 2003-12-31

	Attachments – continued from page 2			
,	Addoministic Continued Notificage 2			
Guide	e item		Yes S	chedule
44	Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256		T1134-A
44	Did the corporation have any controlled foreign affiliates?	258		T1134-B
44	Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	259		T1135
44	Did the corporation transfer or loan property to a non-resident trust?	260		T1141
44	Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261		T1142
	Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262		T1145
	Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263		T1146
	Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264		T1174
			_	

Additional information	
	280   1 Yes   2 No   X   281   1 Yes   2 No   X   2 N
What is the corporation's major business activity? (Only complete if Yes was entered at line 281.)  If the major activity involves the resale of goods, indicate who	ether it is wholesale or retail
Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.	284         ELECTRICITY DISTRIBN         285         100%           286         287         0%           288         289         0%
Did the corporation immigrate to Canada during the taxation  Did the corporation emigrate from Canada during the taxation	231

—— Та	xable income ————————————————————————————————————				
Net incon	ne or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI			300	<b>3,357,169</b> A
Deduct:	Charitable donations from Schedule 2	311	1,693,068		
	Gifts to Canada, a province, or a territory from Schedule 2	312	0		
	Cultural gifts from Schedule 2	313	0		
	Ecological gifts from Schedule 2	314	0		
	Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320	0		
	Part VI.1 tax deduction from Schedule 43*	325	0		
	Non-capital losses of preceding taxation years from Schedule 4	331	1,311,287		
	Net-capital losses of preceding taxation years from Schedule 4	332	0		
	Restricted farm losses of preceding taxation years from Schedule 4	333	0		
	Farm losses of preceding taxation years from Schedule 4	334	0		
	Limited partnership losses of preceding taxation years from Schedule 4	335	0		
	Taxable capital gains or taxable dividends allocated from a central credit union	340	0		
	Prospector's and grubstaker's shares	350	0		
	S	ubtotal	3,004,355		<b>3,004,355</b> B
	Subtotal (amount A m	inus am	ount B) (if negative, enter "	0")	<b>352,814</b> C
Add:	Section 110.5 additions and/or subparagraph 115(1)(a)(vii) additions			355	<b>0</b> D
Taxable	income (amount C plus amount D)			360	352,814
Income e	xempt under paragraph 149(1)(t)			370	0
	income for a corporation with exempt income under paragraph 149(1)(t) (line 360 m nount is equal to 3 times the Part VI.1 tax payable at line 724 on page 8.	inus lin	e 370)	=	<b>352,814</b> z

		c Corporation			864773395RC0001		2003-12-3
_		iness deduction led private corporations (CCPCs) throughout the ta	evation ve	ar .			
		business carried on in Canada from Schedule 7	ixation yes			400	<b>3,357,169</b> A
		om line 360 on page 3, <b>minus</b> 10/3 of the amount at lin	 632* on .			400	3/33//103 K
the amoun	nt at line	636** on page 7, and <b>minus</b> any amount that, becaus	e of federal	law, is exempt	from Part I tax	405	<b>352,814</b> В
		business limit: culate the amount at line 4 below.					
200,000	x	Number of days in the taxation year before 2003	0	=	<b>0</b> 1		
		Number of days in the taxation year	365		_		
225,000	Х	Number of days in the taxation year in 2003	365	=	<b>225,000</b> <sup>2</sup>		
		Number of days in the taxation year	365				
250,000	х	Number of days in the taxation year in 2004	0	=	<b>0</b> 3		
,		Number of days in the taxation year	365				
300,000	х	Number of days in the taxation year after 2004	0	=	<b>0</b> 3.1		
000,000	^	Number of days in the taxation year	365	<b>-</b>	<u> </u>		
		Add amounts a		3. and 3.1	<b>225,000</b> 4		
Rusiness I	imit (see			=		410	<b>225,000</b> C
2.	divided	n year is less than 51 weeks, prorate the amount from I by 365, and enter the result on line 410. sociated CCPCs, use Schedule 23 to calculate the am	•		•		
Business							
Amount C			7,199	D =			2,343,980 E
7 arriodrit O	-		1,250	<u> </u>			
Reduced b	ousiness	limit (amount C minus amount E) (if negative, enter "0				425	<b>0</b> F
		eduction - 16.00% of whichever amount is least: A, B,	C, or F			430	<b>0</b> G
•		n line 9 of page 7)					000
		amount of foreign non-business income tax credit dedu come (line 604) and without reference to the corporate				x on the Co	UPU's
		amount of foreign business income tax credit deductible				ctions und	ler section 123.4.
*** Large	corpor	ation tax			·		
refle	ect a full-	orporation tax to be entered at line 415 is the gross Par year tax liability if the taxation year is less than 51 wee (taxable capital employed in Canada minus \$10,000,0	eks. For the				
		ation is not associated with any corporation in both the eceding taxation year.	current an	d the preceding	taxation years, enter the cor	poration's	gross Part I.3
curr	rent taxa	ation is not associated with any corporation in the currition year:				axation yea	ar, and its
		efore December 21, 2002, enter the corporation's gross ter December 20, 2002, enter the corporation's gross f					

Accelerated tax reduction		
Canadian-controlled private corporations throughout the taxation year that claimed the smal	Il business deduction	
Reduced business limit (amount from line 425)	0 × 300,000 =	
Net active business income (amount from line 400) *		3,357,169 B
Taxable income from line 360 on page 3 minus 3 times the amount at line 636** on page 7, and minus any amount that, because of federal law, is exempt for Part I tax  Deduct:	<b>352,814</b> c	
Aggregate investment income (amount from line 440 of page 6)	<b>0</b> D	
Amount C minus amount D (if negative, enter "0")	250 014	352,814 E
Amount A, B, or E above, whichever is less		0 F
Amount Z from Part 9 of Schedule 27 0 x 100/7 =	<b>0</b> G	
Amount QQ from Part 13 of Schedule 27	<u> </u>	
Taxable resource income from line 435 of page 5	<u> </u>	
Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17)	<b>0</b> J	
Amount on line 400, 405, 410, or 425 of the small business deduction, whichever is less	<u>о</u> к	
Total of amounts G, H, I, J, and K	0	0 L
Amount F minus amount L (if negative, enter "0")		0 M
Accelerated tax reduction - 7% of amount M (enter amount N on line 637 of page 7)		<b>0</b> N
* If the amount at line 450 of Schedule 7 is positive, members of partnerships need to use Sched	ule 70 to calculate net active busines	s income.

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

• For corporations associated in the current taxation year, see Schedule 23 for the special rules that apply.

Resource deduction —————				
Taxable resource income [as defined in subsection	125.11(1)]		435	<b>0</b> A
Amount A	0 <sub>v</sub>	Number of days in the taxation year in 2003	<u>365</u> <sub>x 1% =</sub>	<b>0</b> B
	_ ^ -	Number of days in the taxation year	365	
Amount A	0 x	Number of days in the taxation year in 2004	<b>0</b> x 2% =	<b>0</b> C
	_	Number of days in the taxation year	365	
Amount A	0 x	Number of days in the taxation year in 2005	0 x 3% =	<b>0</b> C.1
	_ ^ _	Number of days in the taxation year	365	
Amount A	0 x	Number of days in the taxation year in 2006	0 x 5% =	<b>0</b> C.2
		Number of days in the taxation year	365	
<b>Resource deduction</b> – total of amounts B, C, C.1, (enter amount D on line 10 of page 7)	and C.2		438	0 D

General tax reduction			lled private corporations taxation year			
Taxable income from line 360 on p	page 3				····· <u> </u>	352,814 E
Amount Z from Part 9 of Schedule	÷ 27				<u>0</u> F	
Amount QQ from Part 13 of Scheo	dule 27				<b>0</b> G	
Taxable resource income from line	e 435 above		· · · · · · · · · · · · · · · · · · ·		<u>о</u> н	
Amount used to calculate the cred	lit union deduction (amo	ount	E in Part 3 of Schedule 17)		<u>0</u> ı	
Amount on line 400, 405, 410, or	425 on page 4, whichev	er is	less		<b>0</b> 1	
Aggregate investment income from	m line 440 of page 6				<u>о</u> к	
Amount used to calculate the acce	elerated tax reduction (a	amoı	unt M of page 4)		<u>0</u> L	
Total of amounts F, G, H, I, J, K, a	and L				0	<b>0</b> M
Amount E minus amount M (if neg	gative, enter "0")					352,814 N
Amount N	352,814 <sub>v</sub>		Number of days in the taxation year in 2002	0	_ x 3% =	<b>0</b> o
			Number of days in the taxation year	365		
Amount N	352,814		Number of days in the taxation year in 2003	365	v 5% –	<b>17,641</b> P
, anount i	^	_	Number of days in the taxation year	365	χ 070	
Amount N	352,814 x	: _	Number of days in the taxation year after 2003	0	x 7% =	<b>0</b> Q
		-	Number of days in the taxation year	365		
General tax reduction for Canac (enter amount R on line 638 of pa	•	cor	porations - total of amounts O, P, and Q		····· <u> </u>	<b>17,641</b> R

General tax reduction —					
Corporations other than a Canadian a mutual fund corporation, or a non	•	rporation, an investment corporation, a mortgage stment corporation	investmen	t corporation,	
Taxable income from line 360 of page	3				<u>0</u> s
Amount Z from Part 9 of Schedule 27		<u>0</u> x 100/7 =		<u>0</u> T	
Amount QQ from Part 13 of Schedule				<u>0</u> U	
Taxable resource income from line 435	ā above			<u> </u>	
Amount used to calculate the credit un	ion deduction (amount	E in Part 3 of Schedule 17)		<u> </u>	
Total of amounts T, U, V, and W		·····		0	<b>0</b> x
Amount S minus amount X (if negative	e, enter "0")			····· <del>==</del>	Y
Amount Y	0 x	Number of days in the taxation year in 2002	0	x 3% =	<b>0</b> Z
		Number of days in the taxation year	365		
Amount Y	0 x	Number of days in the taxation year in 2003	365	x 5% =	<b>0</b> AA
	<u> </u>	Number of days in the taxation year	365		
Amount Y	0 x	Number of days in the taxation year after 2003	0	x 7% =	<b>0</b> BB
		Number of days in the taxation year	365		0 00
General tax reduction - total of amou (enter amount CC on line 639 of page	' '				

 Whitby Hydro Electric Corporation
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Refundable portion of Part I tax	
Canadian-controlled private corporations throughout the taxation year	
Aggregate investment income	<u>0</u> A
Foreign non-business income tax credit from line 632 on page 7	0
Deduct:	
Foreign investment income	0
(amount O from Part 1 of Schedule 7) (if negative, enter "0")	<u>0</u> 0
Amount A minus amount B (if negative, enter "0")	<u>0</u> c
Taxable income from line 360 on page 3	352,814
Deduct:	
Amount on line 400, 405, 410, or 425 on page 4, whichever is less	
Foreign non-business	
income tax credit from line 632 of page 7 0 x 25/9 = 0	
Foreign business income	
tax credit from line 636	
of page 7 <u>0</u> x 3 = <u>0</u>	0
	352,814 x 26 2/3% = 94,084 D
<del>=</del>	<u> </u>
Part I tax payable minus investment tax credit refund (line 700 minus line 780 of page 8)	85,099
Deduct: Corporate surtax from line 600 of page 7	2 2 2 2
Net amount =	81,147 E
Refundable portion of Part I tax – Amount C, D, or E, whichever is less	<u>450</u> <u> </u>
Refundable dividend tax on hand	
Refundable dividend tax on hand at the end of the preceding taxation year 460	0
Deduct: Dividend refund for the previous taxation year 465	0
=	<u> </u>
	_
Add the total of:	
Refundable portion of Part I tax from line 450 above	<u>0</u> 0
Total Part IV tax payable from line 360 on page 2 of Schedule 3	
Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation	0
	<u> </u>
Refundable dividend tax on hand at the end of the taxation year – Amount A plus amount B	<u>485</u> <u> </u>
Dividend refund	
Private and subject corporations at the time taxable dividends were paid in the taxation year	
	0
Taxable dividends paid in the taxation year from line 460 on page 2 of Schedule 3	<u>0</u> x 1/3 <u>0</u> A
Refundable dividend tax on hand at the end of the taxation year from line 485 above .	<u> </u>
Dividend refund – Amount A or B, whichever is less (enter this amount on line 784 of page 8)	<u> </u>

 Whitby Hydro Electric Corporation
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Part I tax		
Base amount of Part I tax – 38.00% of taxable income (line 360 or amount Z, whichever applies) from part I tax – 38.00% of taxable income (line 360 or amount Z, whichever applies)	page 3 550	<b>134,069</b> A
Corporate surtax calculation		
Base amount from line A above	<b>134,069</b> 1	
Deduct:	<b>35,281</b> <sub>2</sub>	
10% of taxable income (line 360 or amount Z, whichever applies) from page 3		
Investment corporation deduction from line 620 below		
Federal logging tax credit from line 640 below		
Federal qualifying environmental trust tax credit from line 648 below		
For a mutual fund corporation or an investment corporation throughout the taxation year, enter amount a, b, or c below on line 6, whichever is less:		
28.00% of taxable income from line 360 of page 3		
28.00% of taxed capital gains	<b>0</b> 6	
Part I tax otherwise payable		
(line A <b>plus</b> lines C and D <b>minus</b> line F)		
Total of lines 2 to 6	<b>35,281</b> 7	
Net amount (line 1 minus line 7)	<u>98,788</u> 8	
Corporate surtax – 4.00% of the amount on line 8	600 _	<b>3,952</b> B
	000	<b>0</b> C
Recapture of investment tax credit from line PPP in Part 21 of Schedule 31		<u>u</u> c
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investre (for a CCPC throughout the taxation year)  Aggregate investment income from line 440 on page 6	ment income	
Taxable income from line 360 on page 3		
Amount on lines 400, 405, 410, or 425 of page 4, whichever is less		
Net amount 352,814	<u>352,814</u> ii	
Refundable tax on CCPC's investment income – 6 2/3% of the lesser of amounts i or ii	004	<b>0</b> D
		<u> </u>
Subto	otal (add lines A, B, C, and D)	138,021 E
Deduct:		
Small business deduction from line 430 of page 4	<u> </u>	
Federal tax abatement	35,281	
Manufacturing and processing profits deduction from amount BB or amount RR	٦ .	
of Schedule 27		
Investment corporation deduction	0	
(taxed capital gains 624 0 )	7	
Additional deduction – credit unions from Schedule 17	0	
Federal foreign non-business income tax credit from Schedule 21	0	
Federal foreign business income tax credit from Schedule 21	0	
Accelerated tax reduction from amount N of page 4	0	
Resource deduction from line 438 of page 5	<b>0</b> 10	
General tax reduction for CCPCs from amount R of page 5	17,641	
General tax reduction from amount CC of page 5	0	
Federal logging tax credit from Schedule 21 640	0	
Federal political contribution tax credit 644	0	
Federal political contributions 6460		
649	0	
Federal qualifying environmental trust tax credit  Investment tax credit from Schedule 31  652	0	
Subtotal	F2 022	<b>52,922</b> F
Part I tax payable – Line E minus line F (enter amount G on line 700 of page 8)		<b>85,099</b> G
		<u> </u>

— Summary of tax and credits	
Federal tax	
Part I tax payable from page 7	700 85,099
Part I.3 tax payable from Schedule 33, 34, or 35	704 109,717
	708 0
Part IV tax payable from Schedule 3	712
Part IV.1 tax payable from Schedule 43	716 0
	720 0
Part VI tax payable from Schedule 38	724 0
Part VII.1 tax payable from Schedule 43	727 0
Part XIII.1 tax payable from Schedule 92	728 0
Part XIV tax payable from Schedule 20	404.044
Add provincial and territorial tax:  Provincial or territorial jurisdiction 750 ON  (if more than one jurisdiction, enter "multiple" and complete Schedule 5)	Total federal tax194,816
Net provincial and territorial tax payable (except Quebec, Ontario, and Alberta)	<u>0</u>
Provincial tax on large corporations (New Brunswick and Nova Scotia)	765 0
	0 0
	Total tax payable 770 194,816 A
Deduct other credits:	Total tax payable
	780
Investment tax credit refund from Schedule 31	784 0
Dividend refund from page 6	788 0
Federal capital gains refund from Schedule 18	792 0
Federal qualifying environmental trust tax credit refund	·
Canadian film or video production tax credit refund from Form T1131	. 796 0
Film or video production services tax credit refund from Form T1177	. 7970
Tax withheld at source	0
Total payments on which tax has been withheld 801	0
Allowable refund for non-resident-owned investment corporations	804 0
	808 0
Provincial and territorial capital gains refund from Schedule 18	· <del></del>
Provincial and territorial refundable tax credits from Schedule 5	0
Royallies deductible under Syllotade Remission Craci	<u>-</u>
Tax remitted under Syncrude Remission Order	816 0
Tax instalments paid	194,816
Total credits	890 194,816 194,816 B
Refund code 894 0 Overpayment 0	Balance (line A minus line B)0
Direct deposit request	If the result is negative, you have an <b>overpayment</b> .
·	If the result is positive, you have a <b>balance unpaid</b> .
To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information	Enter the amount on whichever line applies.
you already gave us, complete the information below:	We do not charge or refund a difference
	of \$2 or less.
Start Change information 910	_
Branch number	Balance unpaid0
914	
Institution number Account number	Enclosed payment 8980
If the corporation is a Canadian-controlled private corporation throughout the taxation year, does it qualify for the one-month extension of the date the balance of tax is due?	
— Certification —	
I, 950 ABI-RASHED 951 RAMONA	954 VICE-PRESIDENT, FINANCE
Last name in block letters First name in block letters	Position, office, or rank
am an authorized signing officer of the corporation. I certify that I have examined this return, incl and that the information given on this return is, to the best of my knowledge, correct and comple income for this taxation year is consistent with that of the previous year except as specifically dis	te. I further certify that the method of calculating
moonto for this taxation year is consistent with that of the previous year except as specifically dis	אינטטטע ווו ע אמנפווופוונ מנומטוופע נט נוווס ופנעווו.
955	956 905-668-5878
Date (yyyy/mm/dd) Signature of the authorized signing officer of the cor	
Is the contact person the same as the authorized signing officer? If No, complete the information	
	oro.
958	959
Name in block letters	Telephone number
Language of correspondence - Langue de correspondance	
Indicate the language of your choice.	English/Anglais X 2 Français/French
Indiquer la langue de correspondance de votre choix.	Z I fallyalo/i folioli

Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001

Year Ended:

Sch. 001

2003-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

# **NET INCOME (LOSS) FOR INCOME TAX PURPOSES**

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes.
- Please provide us with the applicable details in the identification area, and complete the applicable lines that contain a numbered black box. You should report amounts in accordance with the Generally Accepted Accounting Principles (GAAP).
- Sections, subsections, and paragraphs referred to an this schedule are from the "Income Tax Act."
- For more information, see the "T2 Corporation Income Tax Guide."

Net income (loss) after taxes and	
extraordinary items per financial statements	

# Additions:

Provision for income taxes - current
Subtotal of additions
Other Additions:
Miscellaneous Other Additions:
600 ADDBACK RE: 12(1)(X) 290 3,239,423
PARTNERSHIP INCOME 291 10,382
602 CAPITAL TAX BOOKED 292 158,260
Subtotal of Other Additions
Total Additions 500 8,576,699

Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001	Year Ended:	Sch. 001 2003-12-31

# **Deductions:**

Capital cost allowance from Schedule 8
Subtotal of Deductions
Other Deductions:
Miscellaneous Other Deductions:
700 RE: ELECTION UNDER S.13(7.4) 390 3,239,423 701 CAPITAL TAX NOT DEDUCTED 391 166,080
Subtotal of Other Deductions
Total Deductions 510 6,567,198

T2 SCH 1 E (01)

Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001

Year Ended:

Sch. 002

2003-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

# **CHARITABLE DONATIONS AND GIFTS**

- For use by corporations to claim any of the following:
  - Charitable donations;
  - Gifts to Canada or a province;
  - Gifts of certified cultural property; or
  - Gifts of certified ecologically sensitive land.
- The donations and gifts are eligible for a five year carry-forward.
- Use this schedule to show a credit transfer following an amalgamation or wind-up of subsidiary as described under subsections 87(1) and 88(1) of the federal "Income Tax Act."
- File one completed copy of this schedule with your "T2 Corporation Income Tax Return."
- For more information, see the "T2 Corporation Income Tax Guide."

— Part 1 - Charitable donations—
Amount (\$100 or
Charity/Recipient more only)
TOWN OF WHITBY 1,693,068
Subtotal 1,693,068
Add: Total donations of less than \$100 eacl
<del></del>
Total donations in current taxation year 1,693,068
======================================
Federal QuebecAlberta
Charitable donations at end of preceding
taxation year
Deduct:
Donations expired after 5 taxation year 839 0 0 0
·
Charitable donations at beginning of
taxation year
Add:
Donations transferred on amalgamation or
wind-up of subsidiary <sup>[250]</sup> B 0
Total current year charitable
donations made210 1,693; 068
Subtotal:
Amount B plus amount C 1,693,068 1,693,0681,693,016,8693,0168
======================================

T2 SCH 2 E (99)

Page 1 of 4

Sch. 002

Year Ended:

2003-12-31

	Federal	Queb	oec Alberta	
Total donations available	.1,6935,0	681,6	93,016,8693,0	68
Deduct: Amount applied against taxable in	come:			
(enter amount from line S)	.1,693,0	681,6	93,016,8693,0	68
Charitable donations closing balance. 280	G	0	0	0
-			- <del></del>	==

Year of origin:	Federal	Quebe	c Alberta	
1st prior year -	2002	0	0	0
2nd prior year -	2001	0	0	0
3rd prior year -	2000	0	0	0
4th prior year -	1999	0	0	0
5th prior year -	1998	0	0	0
6th prior year * -	1997	0	0	0
Total (to line A) · · · · · · ·		0	0	0
	======			
*These donations expired in	the prior year			

Net income for tax purposes * multiplied by 75%	- 2,51 H 877
Taxable capital gains arising in respect of gifts of capital propert	y:
- per line 895 of schedule 6·····	0
- other	
Total	۵
Taxable capital gain in respect of deemed gifts of non-qualifying	
securities per subsection 40(1.01)	0
Add the lesser of:	
1)The amount of the recapture of capital cost	
allowance in respect of charitable 2311 s K 0	
2)The lesser of:	
i) Proceeds of dispositions	
less outlays and expenses L 0	
=======	
ii) The capital cost · · · · · M 0	
The lesser of amounts L and M <sup>235</sup> N 0	
========	
The lesser of amounts K and N O	0
Subtotal: Amount I plus amount J plus amount O	0 P 0
=======	<b></b>
Amount P multiplied by 25%	Q 0
Maximum deduction allowable: (amount H plus amount Q)	2,5178,877
	========
Claim for charitable donations: (not exceeding the lesser of a	mount E from Part 1,
amount R and net income for tax purposes) · · · · · · · · · · · · · · · · · · ·	1,6935 068
(Enter amount S on line 311 of the T2 return)	
*For credit unions this amount is before the deduction of payme	ents pursuant to allocations in

— Part 3 - Gifts to Canada or a province ————	
Gifts to Canada or a province at the end of the preceding taxation year	0
Deductits to Canada or a province expired after 5 taxation and state of the processing taxation and taxation	0
	·
Gifts to Canada or a province at the beginning of the taxatid	0
Ad@ifts to Canada or a province transferred on amalgamation or	
wind-up of a subsidiary · · · · · · · · · · · · 350 · · · · · · · · · · · · · · · · · · ·	0
Total current year gifts made to Canada or a province * 310	0
	<del></del>
Subtotal	0
<b>Deduât</b> nount applied against taxable income (enter this amount on line 3°	12
of the T2 return)	
	·
Gifts to Canada or a province closing balance	0
======	===
*Not applicable for gifts made after February 18, 1997, unless a written ag	greement was made
before this date. If the taxation year straddles February 18, 1997, and git	its were made
after this date, enter the amount at line 210 and complete part 2.	

— Part 4 - Gifts of certified cultural properties	erty_		
Federal	Queb	ec Alberta	
Gifts of certified cultural property at the end			
of the preceding taxation year · · · · · · · · · · · · · · · · · · ·	0	0	0
Dedu@tfts of certified cultural property expired			
after 5 taxation years	0	0	0
Gifts of certified cultural property at the beginning			
of the taxation year	0	0	0
Addifts of certified cultural property transferred			
on amalgamation or wind-up of a subsubiary	0		
Total current year gifts of certified			
cultural property	0		
Subtotal	0	0	0
Deduatnount applied against taxable income			
(enter this amount on line 313			
of the T2 return) • • • • • • • • • • • • • • • • • • •	. 0	0	0
Cifts of cartified cultural property			
Gifts of certified cultural property - Closing balance	0	0	0
- Closing balance	u		
			.2=

Year of origin:	Federal	Quebe	c Alberta	
1st prior year	2002	0	0	0
2nd prior year	2001	0	0	0
3rd prior year	2000	0	0	0
4th prior year	1999	0	0	0
5th prior year	1998	0	0	0
6th prior year *	1997	0	0	0
	Total	0	0	0
	=======			

Whitby Hydro Electric Corporation		Sch. 002	2
Account/Business No.:864773395RC0001	Year Ended:	2003-12-31	

— Part 5 - Gifts of certified ecologically	, sensiti	ve land	
Federal		c Alberta	
Gifts of certified ecologically sensitive land at the end	of		
of the preceding taxation year · · · · · · · · · · · · · · · · · · ·	0	0	0
Dedu@fts of certified ecologically sensitive land			
expired after 5 taxation years • • • 539	0	0	0
Gifts of certified ecologically sensitive land at			
the beginning of the taxation year 540	0	0	0
Addifts of certified ecologically sensitive land			
transferred on amalgamation or wind-up of			
a subsidiary·····	ο		
Total current year gifts of certified			
ecologically sensitive land	0		
Subtotal	0	0	0
Deduatnount applied against taxable income			
(enter this amount on line 314 of			
the T2 return) · · · · · · · · · · · · · · · · · · ·	0	0	0
Gifts of certified ecologically sensitive land - Closing balance	0	0	0
- Closing balance			

Amounts carried	I forward - Gifts of ce	ertified	ecologi	cally
			Ū	
Year of origin:	Federal	Quebe	c Alberta	
1st prior year	2002	0	0	0
2nd prior year	2001	0	0	0
3rd prior year	2000	0	0	0
4th prior year	1999	0	0	0
5th prior year	1998	0	0	0
6th prior year *	1997	0	0	0
	Total	0	0	0
	======			
*These donations expired	in the prior year.			

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Sch. 004

2003-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

# **CORPORATION LOSS CONTINUITY AND APPLICATION**

- For use by a corporation to determine the continuity and use of available losses; to determine the current-year non-capital loss, farm loss, restricted farm loss, and limited partnership loss; to determine the amount of restricted farm loss and limited partnership loss that may be applied in a year; and to request a loss carryback to prior years.
- The corporation can choose whether or not to deduct an available loss from income in a taxation year. It can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- For a detailed description and calculation of these losses, see Interpretation Bulletin IT-232,
   "Losses Their Deductibility in the Loss Year or in Other Years." For information on these losses, see the "T2 Corporation Income Tax Guide."
- File one completed copy of this schedule with the T2 return, or forward it by itself to the tax centre where the return is filed.
- Parts, sections, subsections, and paragraphs, referred to on this schedule are from the federal "Income Tax Act."

# Part 1 - Non-capital losses

Determination of current-year non-capital loss———	
Determination of current year non capital loss	
Net income (loss) for income tax purposes	169
Deduct: (increase a loss)	
Net capital losses deducted in the year	
(enter as a positive amount)	••
Taxable dividends deductible under sections 112, 113, or subsectiorP138(6	5)
Amount of Part VI.1 tax deductible	
Amount deductible as prospector's and grubstaker's shares	
- Paragraph 110(1)(d.2)	0
Subtotal (if positive, enter "0")	0
Deduct: (increase a loss)	
Section 110.5 - Addition for foreign tax deductions	0
	<del></del>
Subtotal	0
Add: (decrease a loss)	
Current-year farm loss	0
	<del></del>
Current-year non-capital loss (if positive, enter "0") · · · · · · · · · · · · · · · · · · ·	0
======	===

_— Continuity of non-capital losses and request for a carryback——————————————————————
Continuity of hori capital respect for a carryback
Non-capital loss at the end of preceding taxation year 1,311,287
Deduct: Non-capital loss expired after seven taxation of the part
Non-capital losses at beginning of
taxation year
Add: Non-capital losses transferred on amalgamation or
wind-up of subsidiary corporation0
Current-year non-capital loss (from calculation above) 1,0311,287

T2 SCH 4 E (01)

Page 1 of (5 or 6)

Whitby	Hydro	Elec	ctric	Corp	orati	on
Account	:/Busir	ess	No.: 8	36477	3395R	C0001

Sch. 004

2003-12-31

_	— Continuity of non-capital losses and request for a carryback (cont'd)
l	· · · · · · · · · · · · · · · · · · ·
l	Deduct:
l	Amount applied against taxable income
l	(enter on line 331 of the T2 return)
l	Amount applied against taxable dividends subject to tax 0
l	Section 80 - Adjustments for forgiven amounts
l	Subsection 111(10) - Adjustments for fuel tax rebate 0
l	Other adjustments
l	· 
l	Subtotal 0
l	Deduct - Request to carry back non-capital loss to:
l	First preceding taxation year to reduce taxable income 0
l	Second preceding taxation year to reduce taxable was me 0
l	Third preceding taxation year to reduce taxable indental of the control of the co
l	First preceding taxation year to reduce taxable dividends
l	subject to Part IV tax·················911.···········0······
l	Second preceding taxation year to reduce taxable dividends
l	subject to Part IV tax··················9120······
l	Third preceding taxation year to reduce taxable dividends
l	subject to Part IV tax············
l	
	Non-capital losses - Closing balance····································
l	
	=======================================
	========
[ [	— Election under paragraph 88(1.1)(f)—
	— Election under paragraph 88(1.1)(f)—
	— Election under paragraph 88(1.1)(f)—  Paragraph 88(1.1)(f) election indicator
	— Election under paragraph 88(1.1)(f)  Paragraph 88(1.1)(f) election indicator
	— Election under paragraph 88(1.1)(f)—  Paragraph 88(1.1)(f) election indicator
	— Election under paragraph 88(1.1)(f)  Paragraph 88(1.1)(f) election indicator
	Paragraph 88(1.1)(f) election indicator [190] - Υφς ]
	— Election under paragraph 88(1.1)(f)  Paragraph 88(1.1)(f) election indicator
	Paragraph 88(1.1)(f) election indicator [190] - Υφς ]
	Paragraph 88(1.1)(f) election indicator
	— Election under paragraph 88(1.1)(f)  Paragraph 88(1.1)(f) election indicator
	— Election under paragraph 88(1.1)(f)  Paragraph 88(1.1)(f) election indicator
	Paragraph 88(1.1)(f) election indicator
	Paragraph 88(1.1)(f) election indicator
	Paragraph 88(1.1)(f) election indicator
	Paragraph 88(1.1)(f) election indicator
	Paragraph 88(1.1)(f) election indicator
	Paragraph 88(1.1)(f) election indicator
	Part 2 - Capital losses — Continuity of capital losses and request for a carryback  Capital losses tend of preceding taxation year  Capital losses at end of preceding taxation or wind-up of subsidiary corporation  Capital losse (from Schedule 6 calculation)  Add:  Allowable business investment loss expired as non-captal (228)  Subtotal  Description indicator  Lipal, Yés }   Lipal, Yés }   Description indicator  Lipal, Yés }
	Paragraph 88(1.1)(f) election indicator
	Election under paragraph 88(1.1)(f)  Paragraph 88(1.1)(f) election indicator
	Election under paragraph 88(1.1)(f)  Paragraph 88(1.1)(f) election indicator
	— Election under paragraph 88(1.1)(f)  Paragraph 88(1.1)(f) election indicator
	— Election under paragraph 88(1.1)(f)  Paragraph 88(1.1)(f) election indicator

# Part 2 - Capital losses (cont'd)

— Continuity of capital losses and re	guest for a carryback (cont'd)				
— Continuity of cupital 103303 and request for a carryback (contra)					
Deduct - Request to carry back capital loss to: (see note 2)					
	Amount				
Capital gain	carried back				
(100%)	(100%)				
First preceding taxation year 0	951				
	<u>952</u> 0				
	<u>953</u> 0 0				
Capital losses - Closing balance					
	=======				
Capital losses carried back to taxation years ending	g before February 28, 2000, the inclusion rate is 3/4.				
Capital losses carried back to taxation years starting	ng after October 17, 2000, the inclusion rate is 2/3.				
For taxation years that straddle February 28, 2000	or October 18, 2000, the inclusion rate will be determine				
by dividing the total taxable capital gain by the total	ıl capital gain.				
Note 1					
On line 332 of the T2 return, enter the amount from	n line 225 multiplied by the current year inclusion rate				
(see Schedule 6.)					
Note 2					
Enter on lines 225, 951, 952, or 953, whichever is applicable, the actual amount of the loss. At the time of					
the application of the loss carryback, the net capital loss amount will be calculated at the inclusion rate					
of the year to which the net capital loss it is applied	1.				

# Part 3 - Farm losses

Continuity of farm losses and request for a carryback	
, , , , , , , , , , , , , , , , , , , ,	
Farm losses at end of preceding taxation year 0	
<b>Deduct:</b> Farm loss expired after 10 taxation years 300 0	
Farm losses at beginning of taxation year 0	
Add: Farm losses transferred on amalgamation or	
wind-up of subsidiary corporation	
Current-year farm loss 310 0	.0
Deduct:	
Amount applied against taxable income	
(enter on line 334 of the T2 return)	
Amount applied against taxable dividends subject 635 art IV tax 0	
Section 80 - Adjustment forgiven amount	
Other adjustments	.0.
·	<del></del>
Subtotal	0
Deduct - Request to carry back farm loss to:	
First preceding taxation year to reduce taxable income 0	
Second preceding taxation year to reduce taxable each me 0	
Third preceding taxation year to reduce taxable indexage 0	
First preceding taxation year to reduce taxable dividends	
subject to Part IV tax	••
Second preceding taxation year to reduce taxable dividends	
subject to Part IV tax	••
Third preceding taxation year to reduce taxable dividends	
subject to Part IV tax	٠.٥
Farm losses - Closing balance	.0
=======	

Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001	Year Ended:	Sch. 004 2003-12-31
Restricted Farm Loss Determination:		
Is the corporation exempt from the restricted farm loss rules?		
(A reply of "NO" triggers the restricted farm loss rules.) • • • • • • • • • • • • • • • • • • •		
Part 4 - Restricted farm losses		
— Current-year restricted farm loss————		
Total losses for the year from farming business A	0	
Minus the deductible farm loss:		
\$2,500 plus B or C, whichever is less		
(Amount A above - \$2,500) divided ⇒y 2 <b>B</b> 0		
<b>6C</b> 250 0 2,	500	
Current-year restricted farm loss (enter this amount on line 410)	 0 ===	
— Continuity of restricted farm losses and request for a	a carryback—	
Restricted farm losses at end of preceding taxation year 0		
<b>Deduct:</b> Restricted farm loss expired after 10 taxatid ears 0		
Restricted farm losses at beginning of taxation year 402 0		
Add: Restricted farm losses transferred on amalgamation or wind-up		
of subsidiary corporation		
Current-year restricted farm loss		
(enter on line 233 of Schedule 1)	0	
Deduct:		
Amount applied against farming income		

Part 5 - Listed personal property losses

— Continuity of listed personal property 1055 and request	
	. i.e. a carryback
Listed personal property losses at end of preceding taxation year	0
Deduct: Listed personal property loss expired after seven tasanion years	0
Listed personal property losses at beginning of taxation year	0
Add: Current-year listed personal property loss (from Sched	0
	-
Subtotal	0
Deduct:	
Amount applied against listed personal property gains	
(enter on line 655 of Schedule 6)	
Other adjustments	a.
	-
Subtotal	0

Part 5 - Listed personal property losses (cont'd) — Continuity of listed personal property loss and request for a carryback (cont'd)————————————————————————————————————
Continuity of notice percental property roos and request for a surryback (contra)
Deduct - Request to carry back listed personal property loss to:
First preceding taxation year to reduce listed
personal property gains······
Second preceding taxation year to reduce listed
personal property gains···················9620
Third preceding taxation year to reduce listed
personal property gains······ 0
Listed personal property losses - Closing balance

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Whitby Hydro Electric Corporation

Account/Business No.:864773395RC0001

Corporate Taxprep / Taxprep des sociétés - TP-10

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Whitby Hydro Electric Corporation Sch. 004-Non.
Account/Business No.:864773395RC0001 Year Ended: 2003-12-31

# Part 6 - Analysis of balance of losses by year of origin

— N	on-capita	losses						
		Loss	Adjustr	me <b>b.ts</b> ss	Applied to Re	educ	e	
	Balance	athcurred	d and	Carried				
Year o	of Beginnin	gn Curre	entTransfe	ersBack	Taxable Par	rt IV	Balance at	
origin	of year	Year	< <b>F1&gt;</b> fo	orkRealpotsI&	4ncome Tax	X	End of Year	
Currer	nt N/A		0	0	N/A		0	0
2002		NØA		NØA		0	0	C
2001	1,31	1,2 <b>8/7</b> A		NØA	1,311,2	87	0	(
2000		NØA		NØA		0	0	
1999		NØA		NØA		0	0	(
1998		NØA		NØA		0	0	(
1997		NØA		NØA		0	0	(
1996		NØA		NØA		0	0 *	
Total	1,31	1,287	0	0	10311,2	87	0	(

		Loss	Adjustme	e <b>luts</b> ss	Applied t	to Reduc	е	
	Balance	athcurred	and	Carried				
Year o	f Beginnir	ngin Currer	ntTransfer	sBack	Taxable	Part IV	Balance at	
origin	of year	Year	< <b>F1&gt;</b> for	hRealpotsl&	4ncome	Tax	End of Year	
Curren	nt N/A		0	0	N/A		0	0
2002		NØA		NØA		0	0	0
2001		NØA		NØA		0	0	0
2000		NØA		NØA		0	0	0
1999		NØA		NØA		0	0	0
1998		N9A		N9A		0	0	0
1997		NØA		NØA		0	0	0
1996		NØA		NØA		0	0	0
1995		NØA		NØA		0	0	0
1994		NØA		NØA		0	0	0
1993		N9A		N/A		0	0 *	0
Total		0	0	0	0	0	0	0

		Loss	Adjustm	ents	Applied t	to Reduc	е	
	Balance	athcurred	and	Loss				
Year o	of Beginniı	ngin Curre	ntTransfer	sCarried	Taxable	Part IV	Balance at	
origin	of year	Year	< <b>F1&gt;</b> for	hBealpk	Income	Tax	End of Year	
Currer	nt N/A		0	0	NØA	N/A		0
2002		NØA		N/A		N/A		0
2001		N9A		N9A		N/A		0
2000		NØA		N/A		N/A		0
1999		NØA		N/A		N/A		0
1998		NØA		N/A		N/A		(
1997		NØA		N/A		N/A		(
1996		N9A		N9A		N/A		(
1995		NØA		N/A		N/A		(
1994		NØA		N/A		N/A		(
1993		NØA		NØA		N/A	*	0
Total		0	0	0	0	N/A		0

Sch. 008

2003-12-31

# Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5q)? [101]  $\mbox{N}$ 

Class No.	UCC at Beginning of Year [201]	Cost of Additions During Year [203]	Adjustments	Lesser of Cost or Proceeds [207]	1/2 of [203]-[207] [211]	Rate % [212]	Recapture of Capital Cost Allowance [213]	Terminal (Loss [215]	Capital Cost Allowance [217]	Undepreciated Capital Cost end of year [220]
1	39,659,699	6,715,444	-3,442,013	0	3,357,722	4	0	0	1,647,805	41,285,325
8	1,754,075	301,035	202,590	5,661	147,687	20	0	0	420,870	1,831,169
10	575,427	60,393	0	0	30,196	30	0	0	181,687	454,133
12	38,579	28,757	0	0	14,378	100	0	0	52,958	14,378
17	290,266	0	0	0	0	8	0	0	23,221	267,045
2	12,520,305	0	0	0	0	6	0	0	751,218	11,769,087
Total	54,838,351	7,105,629	-3,239,423	5,661	3,549,983		0	0	3,077,759	55,621,137
		========	========	=======	========		========	========	========	=======

Account/Business No.: 864773395RC0001
RELATED AND ASSOCIATED CORPORATIONS

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

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

			Number		Number	% of	
	Ctry	Rela-	of	% of	of	pre-	Book
	of	tion-	common	common	preferred	ferred	value of
	resi- Busines	s ship	shares	shares	shares	shares	capital
Name	dence Number	Code	owned	owned	owned	owned	stock
	(Note)						
[100]	[200] [300]	[400]	[500]	[550]	[600]	[650]	[700]
WHITBY HYDRO ENERGY SERV CORP	864775598RC	0001 3	0	0.00	0	0.00	0
WHITBY HYDRO ENERGY CORP	864773999RC	0001 1	0	0.00	0	0.00	0

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

### Relationship code:

1 - Parent 2 - Subsidiary 3 - Associated 4 - Related, but not associated

The relationship code represents the relationship that the corporation named has to the filing corporation. For example, if the corporation is the parent corporation of the filing corporation, then the relationship code is "1".

# Schedule 9

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2003-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

# **CUMULATIVE ELIGIBLE CAPITAL DEDUCTION**

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

— Part 1 - Cal	culation of current year deduction and carry-forward———————————————————————————————————
	e capital - Balance at the end of the preceding taxation year
	7")
	e capital property acquired
during the tax	
Other adjustm	
Other adjustin	
Subtotal (line 222 plu	us line 226) x 0 • <b>05</b> B 0
2421014. (o 222 p.1.	=======================================
Non-taxable p	ortion of a non-arm's
	ror's gain realized on
_	an eligible capital
	e corporation after
December 20,	
2000111201 20,	=======================================
amount B minus amo	ount C (if negative, enter "0") 0 D 0
	=======================================
Amount transf	ierred on amalgamation or wind-up of sub 331 dary E 0
Amount transi	
	Subtotal (add amounts A, D, and E) 230 1,199,088
<b>DeduiPt</b> oceeds of s	ale (less outlays and expenses not
	luctible) from the disposition of
	oital property during
	ear
	ount of a reduction in respect of
	ot obligation as provided for in
	$(7) \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \frac{244}{2} \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \cdot \mid \qquad 0$
	ents
Other adjustin	
(ad	d amounts G, H, and I) x 0.05 <u>248</u> J 0
(au	
Cumulative eligible	e capital balance (amount F minus amount J) 1,19% 088
I -	ative, enter "0" at line M and proceed to Part 2)
I ·	capital for a property no longer
	g to carry on that business 249 0
amou	
	ount from line 249 0
less and	
Current week dedu	ction···· 1,199,088004250 83,936
Current year dedu	CTION・・・・ 1,15次,00000 <u>年</u>
050) (	
250) (enter this amo	ount at line 405 of Schedule 1) 83,936 83,936
C	
	e capital - Closing balance (amount K minus amount L)  onumber 1
(ir negative, enter "(	]")
*******	
	y amount up to the maximum deduction of 7%. The deduction may not exceed the maximum
amount prorated	by the number of days in the taxation year divided by 365.
1	

Whitby Hydro Electric Corporation Account/Business No.: 864773395RC0001

Year Ended:

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— Part 2 - Amount to be included in income arising from disposition
(complete this part only if the amount at line K is negative)
Amount from line K (show as a positive amount)····································
Total of cumulative eligible capital (CEC) deductions from income
for taxation years beginning after June 30, 19 (19) 1 0
Total of all amounts which reduced CEC in the current or
prior years under subsection 80(7) · · · · · · · · · · · · · · · · · · ·
Total of CEC deductions claimed for taxation years
beginning before July 1, 1988 • 402 3 0
Negative balances in the CEC account that were
included in income for taxation years beginning
before July 1, 1988 4 0
Line 3 minus line 4 (if negative, enter "0") 0 5 0
Total of lines 1, 2, and 5
Amounts included in income under paragraph 14(1)(b), as that
paragraph applied to taxation years ending after June 30, 1988
and before February 28, 2000, to the extent that it is for
an amount described at line 400 · · 7 0
Amounts at line T from Schedule 10 ending after
February 27, 2000
Subtotal (line 7 plus line 8) 409 0 9 0
Line 6 minus line 9 (if negative, enter "0") • • • • • • • • • • • • • • • • • • •
Line N minus line O (if negative, enter "0")······
Line 5 x 1/20= Q 0
Line P minus line Q (if negative, enter "0") · · · · · · · · · · · · · · · · · · ·
Amount R x 2/30= S 0
Amount N or amount O, whichever is less
Amount to be included in income (amount S plus amount T)
(enter this amount on line 108 of Schedule 1)

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Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

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

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

Columbinater the legal name of each of the corporations in the associated group, including non-CCPCs and CCPCs that have filed an election under subsection 256(2) of the "Income Tax Act," not to be associated for purposes of the small business deduction.

ColumPravide the Business Number for each corporation (if a corporation is not registered, enter "NR").

Columbra er the code that applies to each corporation:

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

ColumEn4er the business limit for the year of each corporation in the associated group that is computed at line 4 on page 4 of each respective corporation's T2 return.

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

ColumEr8er the business limit allocated to each corporation by multiplying the amount in column 4 times the percentage in column 5. Add all business limits allocated in column 6 and enter the total at line A. Ensure that the total at line A is equal to an amount in one of the following ranges, whichever applies:

- from \$200,001 to \$225,000, if the calendar year to which this agreement applies is 2003;
- from \$225,001 to \$250,000, if the calendar year to which this agreement applies is 2004; or
- from \$250,001 to \$300,000, if the calendar year to which this agreement applies is 2005. If the calendar year to which this agreement applies is after 2005, ensure that the total at line A does not exceed \$300,000.

— Allocation of the business limit—	
Anotation of the business mint	
Year Month Day	
Date filed (do not use this area)···································	
Year	
Enter the calendar year to which the agreement at 1956-2003	

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— Allocation of the	husiness lii	mit (co	nt'd) —			
Is this an amended agr		•	•	londar ve	or that	
ū				•	ai illai	
is intended to replace a	•	•	· —	ĭ		
the associated corpora	tions listed b	elow?•		[K/V[] N]		
1	2	3	4	5	6	
			Business			
			limit			
	Business		for the year	arPercen	age	
	Number	Asso-	(before	of the	Business	
Names of associated	of associat	tecdation	the	busines	slimit	
corporations	corporation	nscode	allocation)	limit	allocated *	
			\$	%	\$	
100	200	300		350	400	
Whitby Hydro Elec	t864773339	<b>5334026</b> 000 (	1225,000	100.000	225,000	ı
See attached				.000	0 0	
			Total	100 000	0 22 11 000	

\* The % of the annual business limit required to maximize the small business deduction is .0000%

-----**-**-----

100.000% of the annual business limit can be attributed to an associated corporation.

### Business limit reduction under subsection 125(5.1)

The business limit reduction is calculated in the small business deduction area of the T2 return. One of the amounts used in this calculation is the "Large corporation tax" at line 415 of the T2 return. If the corporation is a member of an associated group\*\*\* of corporations in the current taxation year, and that taxation year:

- starts before December 21, 2002, the amount at line 415 of the T2 return is equal to the gross Part I.3 tax of each corporation in the associated group\*\*\* for its last taxation year ending in the preceding calendar year. The gross Part I.3 tax is the amount before deducting the surtax credits, which is increased to reflect a full-year tax liability if the taxation year is less than 51 weeks; or
- starts after December 20, 2002, the amount at line 415 of the T2 return is equal to 0.225% x (A \$10,000,000) where, "A" is the total of taxable capital employed in Canada\*\* of each corporation in the associated group\*\*\* for its last taxation year ending in the preceding calendar year.
- \*Each corporation will enter on line 410 of the T2 return, the amount allocated to it in column 6. However, if the corporation's taxation year is less than 51 weeks, prorate the amount in column 6 by the number of days in the taxation year divided by 365, and enter the result on line 410 of the T2 return.

If a CCPC has more than one taxation year ending in a calendar year and is associated in more than one of those years with another CCPC that has a taxation year ending in the same calendar year, the business limit for the second (and subsequent) taxation year(s) will be equal to the business limit allocated for the first taxation year ending in the calendar year.

- \*\*"Taxable capital employed in Canada" has the meaning assigned by subsection 181.2(1) or 181.3(1) or section 181.4 of the "Income Tax Act."
- \*\*\*The associated group includes the corporation filing this schedule and each corporation that has an "association code" of 1 or 4 in column 3.

Whitby Hydro Electric Corporation Sch. 023-Supp. Account/Business No.: 864773395RC0001 Year Ended: 2003-12-31 AGREEMENT AMONG ASSOCIATED CCPC's TO ALLOCATE THE BUSINESS LIMIT

1	2	3	4	5	6	7
			Business			
			limit	Percentage		
	Business		(before	of the	Business	
	Number of	Asso-	the	business	limit	
Name of associated	associated	ciation	allo-	limit	allocated	Part I.3
corporation	corporation	code	cation)	%	\$	Tax
[100]	[200]	[300]		[350]	[400]	
WHITBY HYDRO ENERGY SERV CORP	864775598RC0001	1	225,000	.0000	0	7,689
WHITBY HYDRO ENERGY CORP	864773999RC0001	1	225,000	.0000	0	0
TOTALS			450,000	.0000	0	7,689

Schedule 23-Supplementary

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### PART I.3 TAX ON LARGE CORPORATIONS

- This schedule is for use by corporations (other than financial institutions and insurance corporations) that have Part I.3 tax payable before deducting surtax credits (line 820 in Part 5). You should also use and file this schedule if you calculate a gross Part I.3 tax for the purposes or unused surtax credit (line 821 in Part 6) and a current-year unused surtax credit (line 850 in Part 8).
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal "Income Tax Act" and the "Income Tax Regulations."
- Subsection 181(1) defines the terms "financial institution," "long-term debt," and "reserves."
- Subsection 181(3) provides the basis to determine the carrying value of a corporation's assets or any other amount under Part I.3 for its capital, investment allowance, taxable capital, or taxable capital employed in Canada, or for a partnership in which it has an interest.
- No Part I.3 tax is payable for a taxation year by a corporation that was:
  - 1)a non-resident-owned investment corporation throughout the year;
  - 2)bankrupt [as defined by subsection 128(3)] at the end of the year;
  - 3)a deposit insurance corporation throughout the year, as defined by subsection 137.1(5), or deemed to be a deposit insurance corporation by subsection 137.1(5.1);
  - 4) exempt from tax under section 149 throughout the year on all of its taxable income;
  - 5) neither resident in Canada nor carrying on a business through a permanent establishment in Canada at any time in the year; or
  - 6)a corporation described in subsection 136(2) throughout the year, the principal business of which was marketing (including any related processing) natural products belonging to or acquired from its members or customers.
- File the completed Schedule 33 with the "T2 Corporation Income Tax Return" no later than six months from the end of the taxation year.
- This schedule may contain changes that had not yet become law at the time of printing. Complete the following areas to determine the amounts needed to calculate Part I.3 tax. If the corporation was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada, go to Part 4, "Taxable capital employed in Canada."

# Dort 1 Conital

Add the following amounts at the end of the year:
Reserves that have not been deducted in computing income for
the year under Part I···············
Capital stock (or members' contributions if incorporated without
share capital)
Retained earnings
Contributed surplus · · · · · · · · · · · · · · · · · · ·
Any other surpluses
Deferred unrealized foreign exchange gains • . 107 0
All loans and advances to the corporation
All indebtedness of the corporation represented by bonds, debentures,
notes, mortgages, hypothecary claims, bankers' acceptances, or
similar obligations····································
Any dividends declared but not paid by the corporation before
the end of the year $\ldots$ $110$ . $\ldots$
All other indebtedness of the corporation (other than any indebtedness
in respect of a lease) that has been outstanding for more than 365 days
before the end of the year · · · · · · · · · <u>111</u> · · · · · · · · 0

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— Part 1 - Capital (cont'd)			
Proportion of the amount, if any, by w	high the total of all ama	unto	
•			
(see note below) for the partnership of	of which the corporation	is	
a member at the end of the year exce	eds the amount of the p	artnership's	
deferred unrealized foreign exchange	losses • 112	0	
	Subtotal 60,51	.9 <b>,484,</b> 51 <b>/9,4</b> 84	:
Deduct the following amounts:			
Deferred tax debit balance at the end	of the year	0	
Any deficit deducted in computing its	shareholders' equity		
(including, for this purpose, the amou			
· · · · · · · · · · · · · · · · · · ·		0	
the redemption of preferred shares) a		•	
Any amount deducted under subsecti			
Part I for the year, to the extent that the		ably be	
regarded as being included in any of	lines 101 <del>13</del> 3112 above	0	
The amount of deferred unrealized fo	reign exchange losses		
at the end of the year · · · · · · · · · · · · · · · · · · ·	124	o.	
	Subtotal	0 B 0	
	======	=====	
Capital for the year (amount A minus	amount B) (if negative	ente 00519,484	:
Note:			
Lines 101 107 108 100 111 and 11	2 are determined as fell	lowe:	

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

# Part 2 - Investment allowance

Add the carrying value at the end of the year of the following assets of the co	rporation:
A share of another corporation	٠. ۵.
A loan or advance to another corporation (other than a finalize all institution)	0
A bond, debenture, note, mortgage, hypothecary claim, or similar obligation of	of
another corporation (other than a financial institution) • • • 403	0
Long-term debt of a financial institution	0
A dividend receivable on a share of the capital stock of an the corporation	0
A loan or advance to, or a bond, debenture, note, mortgage, hypothecary cla	im, or
similar obligation of, a partnership all of the members of which, throughout th	e year,
were other corporations (other than financial institutions) that were not exempt	ot from
tax under Part I.3 (other than by reason of paragraph 181 (d))	0
An interest in a partnership (see note 1 below) · · · · · · · • 407. · · · ·	0
Investment allowance for the year · · · · · · · · · · · · · · · · · · ·	0

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### - Part 2 - Investment allowance (cont'd)

### Notes:

1)Where the corporation has an interest in a partnership or tiered partnerships, consider the following:

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

### Part 3 - Taxable capital—

**Deduct:** Investment allowance for the year (line 490) . . . . . . . . D Taxable capital for the year (amount C minus amount D) (if negative, enter "0") ..... 500. 60,519,484

# Part 4 - Taxable capital employed in Canada-

To be completed by a corporation that was resident in Canada at any time in the year

Taxable income Taxable Taxable capital for earned capital the year (line 500) 0,51% in 464 nada 610 352 employed -----e-in-Cana®a 60,519,484 352,814 Taxable income ==========

Notes: Regulation 8601 gives details on calculating the amount of taxable income earned in Canada.

- 2) Where a corporation's taxable income for a taxation year is "0," it shall, for the purposes of the above calculation, be deemed to have a taxable income for that year of \$1,000.
- 3)In the case of an airline corporation, Regulation 8601 should be considered when completing the above calculation.

— Part 4 - Taxable capital employed in Canada (cont'd)			
To be completed by a corporation that was a non-resident of Canada throughout the year and carried on			
a business through a permanent establishment in Canada			
Total of all amounts each of which is the carrying value at the end of the year			
of an asset of the corporation used in the year or held in the year, in the course			
of carrying on any business it carried on during the year through a permanent			
establishment in Canada······  [701]			
<b>Deduct</b> the following amounts:			
Corporation's indebtedness at the end of the year [other than indebtedness			
described in any of paragraphs 181.2(3)(c) to (f)] that may reasonably			
be regarded as relating to a business it carried on during the year			
through a permanent establishment in Canada 711 0			
Total of all amounts each of which is the carrying value at the end			
of year of an asset described in subsection 181.2(4) of the corporation			
that it used in the year, or held in the year, in the course of carrying			
on any business it carried on during the year through a permanent			
establishment in Canada······· 0			
Total of all amounts each of which is the carrying value at the end of year			
of an asset of the corporation that is a ship or aircraft the corporation			
operated in international traffic, or personal property used or held by			
the corporation in carrying on any business during the year through			
a permanent establishment in Canada (see not 136) o 0			
Total deductions (add lines 711, 712, and 713)  0 E 0			
Taxable capital employed in Canada ==================================			
(line 701 minus amount E) (if negative, enter "0") · · · · · · · · · · · · · · · · · · ·			
=======================================			
Note omplete line 713 only if the country in which the corporation is resident did not impose a capital			
tax for the year on similar assets, or a tax for the year on the income from the operation of a ship			
or aircraft in international traffic, of any corporation resident in Canada during the year.			
— Part 5 - Calculation of gross Part I.3 tax————————————————————————————————————			
Taxable capital employed in Canada (line 690 or 790, whichever applices) 9 , 484			
DeduCapital deduction claimed for the year (enter \$50,000,000 or, for related			
corporations, the amount allocated on Schedule 36) [801] 10,000,000			
Excess of taxable capital employed in Canada over capital capital empl			
Number of days in =======			
Year Line 811 days the taxation year			
Before 200450,519,48365 / 365) x .2250% 113,669			
2004 50,519,484 0 / 365) x .2040.0% G 0			
2005 50,519,484 0 / 365) x .1750% H 0			
2006 50,519,484 0 / 365) x .1250%   0			
2007 50,519,484 0 / 365) x .0625% J 0			
Not@the Part I.3 tax rate is reduced to 0% for the days in			
the taxation year that are af Sul 2007. (add amounts F to J) 11/3,669			
=======================================			
Where the taxation year of a corporation is less than 51 weeks, calculate the amount of			
gross Part I.3 tax as follows:			
Amount K 113 x669 Number of days in 165 yea# L 0			
365			
Gross Part I.3 tax (amount K or L, whichever applies) 113,669			

-----

DeduCapital deduction claimed for the year

Taxable capital employed in Canada (line 690 or 790, whichever a  $\beta \beta li = 3 \% .484$ 

- Part 6 - Calculation of gross Part I.3 tax for purposes of the unused surtax credit

Year Ended:

Sch. 033

ded: 2003-12-31

(1/5 of line 801 if the taxation year end after 2003)·····10,0♥♥,000
Excess (amount M minus amount N) (if negative, enter "0") 50,519,484
=======================================
Amount O50,519 A484 .2250% =
Where the taxation year of a corporation is less than 51 weeks, calculate the amount of gross Part I.3
tax for purposes of the unused surtax credit as follows:
Amount P 113 %669 Number of days in 1165 yea#
365
Gross Part I.3 tax for purposes of the unused surtax credit
(amount P or Q, whichever applies)
— Part 7 - Calculation of current-year surtax credit available
- Corporations can claim a credit against their Part I.3 tax for the amount of Canadian surtax payable
for the year. This is called the surtax credit.
<ul> <li>- Any unused surtax credit can be carried back three years or carried forward seven years. Unused surtax</li> <li>credits must be applied in order of the oldest first.</li> </ul>
- Refer to subsection 181.1(7) of the Act when calculating the amount deductible for a corporation's unused
surtax credits where control of the corporation has been acquired between the year in which the credits
arose and the year in which you want to claim them.
For a corporation that was a non-resident of Canada throughout the year, enter amount <b>a</b> or <b>b</b> at line R,
whichever is less:
a)line 600 from the T2 return····································
b)line 700 from the T2 return R 0
In any other case, enter amount <b>c</b> or <b>d</b> at line S, whichever is less:
line 690 of
this schedule c) line 600 from the T2 return $3\sqrt{95260}$ , $519\pm484$ $3\sqrt{952}$
60,519,484
line 500 of this schedule
d)line 700 from the T2 return
Current-year surtax credit available (amount R or S, where applies) 952
======================================
— Part 8 - Calculation of current-year unused surtax credit
Current-year surtax credit available (line 830)····································
Example of art he tax for purposed of the unused surtax break fillio oz 1) * * * * *

Current-year unused surtax credit (if negative, enter "0" 850

Enter this amount at line 600 on Schedule 37.

Whitby Hydro Electric Corporation Sch. 033
Account/Business No.:864773395RC0001 Year Ended: 2003-12-31

Part 9 - Calculation of net Part I.3 tax payable	
Gross Part I.3 tax (line 820)······	. 113,669
Deduct:	
Current-year surtax credit applied	
(line 820 or 830, whichever is less)	
Unused surtax credit form previous years applied	
(amount from line 320 on Schedule 37)	
Subtotal (cannot be more than amount on line 820) 3,952	<b>₿</b> ,952
========	
Net Part I.3 tax payable (amount T minus amount U) 870	109,717
Enter this amount at line 704 of the T2 return.	

Page 6 of 6

CURRENT PORTION OF CONSUMER	AND OTHER DEPOSITS	178,095.00
CONSUMER AND OTHER DEPOSITS		1,480,697.00
		0.00
PARTNERSHIP CAPITAL:	ADMANGES FO COO	0.00
CURRENT PORTION OF FUNDING	•	0.00
DEFERRED REVENUE FUNDING ADVANCES	90,630 326,216	0.00
FUNDING ADVANCES	320,210	0.00
TOTAL	466,846	0.00
PARTNERSHIP SHARE	x 1.5463%	7,219.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
	To	otal 1,666,011.00
		=========

Sch. 036

Year Ended:

2003-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

### **AGREEMENT AMONG RELATED CORPORATIONS - PART I.3 TAX**

Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 or \$50,000,000 among the members of the related group.
 Do not file this agreement if no members of the related group have to pay Part I.3 tax.

Are any members of the related group liable to pay Part I.3 tax?[Y/N] Y]

- In cases where a related corporation has more than one taxation year ending in a calendar year, it has to file an agreement for each of those taxation years.
- A corporation that is related to any other corporation at any time in a taxation year of the corporation that ends in a calendar year may file such an agreement.
- In accordance with subsection 181.5(7) of the federal "Income Tax Act", a Canadian-controlled private corporation is not considered to be related to another corporation for purposes of the capital deduction unless it is also associated with that corporation.
- Attach additional schedules if space for agreement is not sufficient.

Agreement-

Year Month Day  Date filed (do not use this area)					
Is this an amended	Is this an amended agreement?············  [020][Y/N][N]········				
Calendar year to w	hich the agreemen	t applies · · · ·	Year <mark>030.</mark> 2003 .		
				mbers of the related group, or the year. However, any	
		•	ubsection 181.1(3) does		
No. 10 College			Taxation year end		
Names of all corpor are members of the		•	ctide which this		
are members of the	(Note 1)	monuentne year \$	agreement applies (Note 2)		
	(Note 1)	Ψ	(Note 2)		
200	300	400	500		
Whitby Hydro E	lect <b>854703395</b> 5	æ600110,000,	000003-12-31		
See attached			0		
TotaBefore 2004 m	nust not exceed \$1	0.000000000,	000		
,	t not exceed \$50,0				
Note If a corporation is not registered, enter "NR."					
Note Entries are only required in this column for a corporation that has more than one taxation year					
ending in the same calendar year and is related in two or more of those taxation years to another					
corporation that has a taxation year ending in that calendar year. The capital deduction of the					
first corporation for each such taxation year at the end of which it is related to the other					
corporation is an amount equal to its capital deduction for the first such taxation year. Enter					
the taxation year end to which this agreement applies.					

- Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 or \$50,000,000 among the members of the related group.
- In accordance with subsection 181.5(7) of the federal "Income Tax Act," a Canadian-controlled private corporation is not considered to be related to another corporation for purposes of the capital deduction unless it is also associated with that corporation.

Names of all corporations		Allocation of	Taxation year end to
which are members of the		capital deduction	which this agreement
related group	Business Number	for the year	applies
	(Note 1)		(Note 2)
[200]	[300]	[400]	[500]
WHITBY HYDRO ENERGY SERV CORP	864775598RC0001	0	2003-12-31
WHITBY HYDRO ENERGY CORP	864773999RC0001	0	2003-12-31
TOTAL		0	

Note 1: If a corporation is not registered, enter "NR."

Note 2: Entries are only required in this column for a corporation that has more than one taxation year ending in the same calendar year and is related in two or more of those taxation years to another corporation that has a taxation year ending in that calendar year. The capital deduction of the first corporation for each such taxation year at the end of which it is related to the other corporation is an amount equal to its capital deduction for the first such taxation year. Enter the taxation year end to which this agreement applies.

# Schedule 36 - Supplementary

Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001

Year Ended:

Sch. 050

2003-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### SHAREHOLDER INFORMATION

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

	Business Social Percentage
Name of shareholder	Number Insurancemmorpreferred
	Numbershares shares
100	(note 1) (note 2) 200 300 400 500
WHITBY HYDRO ENERGY CORP	864773999RC0001100.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00
	0.00 0.00

Note If a corporate shareholder does not have a business number, NR must be entered to indicate the corporation is not registered.

Note **2** an individual shareholder does not have a social insurance number, NA must be entered to indicate the SIN is not available.

Note **B** a trust holds 10% or more of the corporation's common or preferred shares, enter "NR" for the business number and, if space permits, enter the trust's name and account number. Do not enter anything in the "SIN" column.

T2 SCH 50 (99)

Corporate Taxprep / Taxprep des sociétés - TP-10

Whitby Hydro Electric Corporation			T7B-1
Account/Business No.:864773395RC0001	Year Ended:	2003-12-31	

#### **Schedule of Instalment Remittances**

**Effective Description (Instalment Remittance,** Amount of **Interest Date Split Payment, Assessed Credit)** Credit INSTALMENTS PAID 194,816 0 0 0 0 0 0 0 0 0 0 0 Total amount of instalments claimed (A) 194,816 ========

TRANSFER ——					
Account Number	Taxation Year End	Amount	Effective Interest Date	Description	
From:		_			
То:		(	1		

Total instalments credited to the taxation year per T9

194,816

========

(B)

Corporate Taxprep / Taxprep des sociétés - TP-10



#### Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

This return is a combination of the Ministry of Finance (MOF) CT23

Corporations Tax Return and the Ministry of Consumer and Business
Services (MCBS) Annual Return. Page 1 is a common page required for both returns. For tax purposes, depending on which criteria the corporation satisfies, it must complete either the Exempt from Filing (EFF) declaration on page 2 or file the CT23 Return on pages 3-17, together with the applicable schedules on pages 18-21. Corporations that do not meet the EFF criteria but do meet the Short-

CT23 Corporations Tax and Annual Return For taxation years commencing after September 30, 2001 2003

Ministry Use -

Corporations Tax Act - Ministry of Finance (MOF)

Corporations Information Act - Ministry of Consumer and Business Services (MCBS)

(formerly Ministry of Consumer and Commercial Relations)
The Annual Return (common page 1 and MCBS Schedule A on pages 22 and 23, and Schedule K on page 24) contains non-tax information collected under the authority of the Corporations Information Act for the purpose of maintaining a public database of corporate information. This return must be completed by Ontario share-capital corporations or Foreign-Business share-capital corporations that have an extra-provincial licence to operate in Ontario.

Form criteria, may	request and file the	CT23 Short-Form Return	(see page 2).				
MCBS Annual Retu		Not required if already filed or nnual Return exempt. Refer		No Page	e 1 of 24		
Corporation's Le	gal Name <i>(includir</i>	ng punctuation)				Ontario Corporat	tions Tax Account No. (MOF)
							1800225
	Electric Corpo	ration				This CT23 Retu	rn covers the Taxation Year
Mailing Address						Start	year month day 2003-01-01
400 T	D   F						
100 Taunton PO Box 59	Road East					End	year month day 2003-12-31
							2003 12 31
Whitby ON	CA	L1N-5R8					
	address changed	LIN-3R0	1	year month d	lay	Date of Incorpor	ration or Amalgamation
since last filed C	•	Yes	Date of Change	, oao a	,	Date of incorpor	year month day
Registered/Head	d Office Address					1	2000-11-01
100 Taunton	Road East						
PO Box 59							
Whitby						Ontario Corporation No.	
ON	CA	L1N-5R8				(MCBS)	
Location of Book		LIN-3Ro					
100 Taunton						Canada Custom	ns and Revenue Agency
	Nuau Easi						nue Canada) Business No.
PO Box 59						If applicable, en	ter
Whitby						86	4773395RC0001
ON	CA	L1N-5R8		1			
Name of person	to contact regardir	ng this CT23 Return	Telephone No.	Fax No.		louis distinu	
						Jurisdiction Incorporated	Ontario
Address of Bring		rio (Extra-Provincial Corpora	905-668-5878		(MCBS)		
Addless of Fillic	ipai Onice in Oniai	10 (Ехиа-гточнскаї Согрога	uons only)		(MCDO)		ed in Ontario, indicate the siness activity commenced
							year month day
						Commenced	
ON	CA	-					year month day
Former Corporat	ion Name (Extra-Pr	ovincial Corporations only)	χ Not Applical	ble	(MCBS)	Ceased	, ,
						X Not Applica	able
						Preferred Langu	age/Langue de préférence
		strators must be completed of		No. of Sch	nedule(s)	X English	French
		onal space is required for Sc State number submitted (MC			0	Ministry use	français
•		•	•				
submitted to MCBS		fficers'/Administrators' inform lox. Schedule(s) A and K are			X No Change		
			Certifica	tion (MCBS)			
I certify that all in	formation set out i	n the <b>Annual Return</b> is t	rue, correct and complete.				
		t clearly or type in full)					
RAMONA ABI-R	ASHED						
_D_	_0	<u>P</u>					
Title:	Director X	Officer Other i	ndividual having knowledg affairs of the Corporation	е			
Note: Sections	13 and 14 of the		n Act provide penalties f		ieloadina eta	tamante ar amice	tions

1800225 2003-12-31

## **CT23 Corporations Tax Return**

Identification continued (for CT23 filers only)

Type of Corporation – Please "X" box(es) if applicab	ole in sections 1 & 2	Ontario Retail Sales Tax Vendor Permit No. (Use Head Office no.)
Canadian-controlled Private (CCPC) all year (Generally a private corporation of which 50% or more shares are owned by Canadian residents.) (fed.s.125(7)(b))		if applicable, enter  Ontario Employer Health Tax Account No.
2 Other Private		(Use Head Office no.)  if applicable, enter
3 Public		ii applicable, effet
4 Non-share Capital	(nearest percent) Share Capital with full voting rights	
5 Other (specify)	owned by Canadian Residents 100 ♣%	Specify major business activity
2 1 Family Farm Corporation s.1 (2)	14 Bare Trustee Corporation	
2 Family Fishing Corporation s.1 (2)	Branch of Non-resident s.63(1)	
3 Mortgage Investment Corporation s.47	Financial institution prescribed by Regulation only	
4 Credit Union s.51	17 Investment Dealer	
5 Bank Mortgage Subsidiary s.61 (4) 6 Bank s.1 (2)	Generator of electrical energy for sale or producer of steam for use in the generation of electrical energy for sale	
7 Loan and Trust Corporation s.61 (4)	Hydro successor, Municipal Electrical Utility or subsidiary of either	
8 Non-resident Corporation s.2(2)(a) or (b)	20 Producer and seller of steam for uses other than for the generation of electricity	
9 Non-resident Corporation s.2(2)(c)	21 Insurance Exchange s.74.4	
10 Mutual Fund Corporation s.48	Farm Feeder Finance Co-operative Corporation	
Non-resident owned investment Corporation s.49	Professional Corporation	
Non-resident ship or aircraft under reciprocal agreement with Canada s.28(b)	(incorporated professionals only)	
Please "X" box(es) if applicable:		
First Year of Filing	Final Taxation Year up to Dissolution (wind-up) (Note: For discontinued businesses, see Guide.)	Transfer or Receipt of Asset(s) involving a corporation having a Canadian permanent
Amended Return	Final Taxation Year before Amalgamation	establishment outside Ontario
Taxation Year End has changed - Canada Customs and Revenue Agency (formerly Revenue Canada) approval required	Floating Fiscal Year End	Acquisition of Control fed s.249(4)  Date Control was acquired  year month day
Was the corporation inactive throughout the taxation year?		Yes No
Has the corporation's Federal T2 Return been filed with the	e Canada Customs and Revenue Agency (CCRA)?	x $\square$
Are you requesting a refund due to: the Carry-back of a	Loss?	
an Overpayment?		
a Specified Refund	able Tax Credit?	x
Are you a Member of a Partnership or Joint Venture?		X

47

46

43

**Business Limit** 

for Ontario purposes

Income eligible for the IDSBC

44

320,000

From 30

48

\*\*\*\* Ontario Allocation

45

56

Least of 50

100.0000 %

100.0000 % X

320.000

54 or 45

320.000 = 60

320,000.

<sup>\*</sup> Note: Modified by s.41(6) and (7) for corporations that are members of a partnership. (Refer to Guide.)

<sup>\*\*</sup> **Note:** Adjust accordingly for a floating taxation year and use 366 for a leap year.

<sup>\*\*\*</sup> Note: For a taxation year ending before Jan. 1, 2003, use your proportion of the associated group business limit.

<sup>\*\*\*\*</sup> Note: Ontario Allocation for IDSBC purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)). continued on Page 5

continued on Page 6

CT23 Page 5 of 24

Whitby Hydro Electric Corporation 1800225 2003-12-31

DOLLARS ONLY

Income Tax continued from Page 4				Number of	f Days in Taxat	ion Year		
				Days af Sept. 30, 20	ter			
Calculation of IDSBC Rate				before Jan.	1, 2003	Total Days		
	· · · · — — —	6.50 <sub>%</sub>	Х	28 <b>0</b>		365	=+ 79	.0000
				Days af Dec. 31, 20 before Jan.	02 and	Total Days		
		<b>7.00</b> %	Х	31 365		365	= + 89	7.0000
			Ī				<u> </u>	
				Days after Dec		Total Days		0000
	···	<u>8.50</u> %	Х	34 0	÷ 73	365	= + 90	.0000
IDSBC Rate for Taxation Year 79 + 89 +	90						. = 78	7.0000
Claim From 60	320,00	O. X From	78	7.	.0000%		· = 70	22,400•
Corporations claiming the IDSBC must complete the Surtax se						oup's taxable ir	ncome) is	, .00-
greater than the amount in 114 below.								
Surtax on Canadian-controlled pri	vate corporat	tions (s.41	1.1)					
Applies if you have claimed the Incentive Deduction for Sma								
** Short Taxation Years - Special rules apply where the ta Associated Corporation - The taxable income of associa							orporation's	
taxation year end.							-	050.044
** Taxable Income of the corporation				From 10	or 20 if:	applicable)	+ 80	352,814.
If you are a member of an associated group (X)	81 <b>X</b> (Yes)	Ontario Corpora	ations '	Тау				
Name of associated corporation (Canadian & foreign) (if insufficient space, attach schedule)		Account No. (Mo		Tax	Taxation Year	End		** Taxable Income (if loss, enter nil)
See attached		(п аррпсаые)					+ 82	669.839•
							+ 83	•
							+ 84	•
Aggregate Taxable Income 80 + 82 + 8	33 + 84 , etc.						= 85	1,022,653.
Number of Days in Tax	ation Year							
Days after	mon real							
Sept. 30, 2001 and before Jan. 1, 2003	Total Days							
Subtract: 280,000 X 28 0 ÷ 73	365 = +	113		0.				
Dec. 31, 2002 and before Jan. 1, 2004	Total Days							
320,000 x 31 365 ÷ 73	_ '   -	115	3	20,000•				
Days after Dec. 31, 2003  400,000 x 34 0 ÷ 73	Total Days 3 365 = +	116		0.				
400,000 X   34   C   7	<u>, 1                                   </u>	110						
113 +	115 + 116 =		3	20,000.			_ 114	320,000.
(If negative, enter nil)	110 + 110 =						= 86	702,653•
, , , , , , , , , , , , , , , , , , , ,							= [ 00 ]	102,000
			Γ	Number o Days aft	f Days in Taxat ter	tion Year		
				Sept. 30, 20 before Jan.		Total Days		
Calculation of Specified Rate for Surtax	<u>4</u>	<u>.3330</u> %	Х	28 (		365	= + 95	.0000
				Days aft Dec. 31, 200 before Jan.	02 and	Total Days		
	4	.6670 <sub>%</sub>	х	31 365			= + 96	4.6670
			Ì		•			
		6670		Days after Dec.		Total Days		0000
Specified rate of surfax for Taxation Year 95 + 5		6670 <sub>%</sub>	Χ	34 (	) ÷ 73	365	= + 97 = 94	.0000
Specified rate of surtax for Taxation Year 95 + 9	6 + 97						= 94	4.6670
From 86 702,	<b>653.</b> X From 94	4	1.6	<u>570</u> % .			= 87	32,793.
From 87 32,	<b>793.</b> X From 60	32	0,0	00• ÷ From 11	14	320,000	<u>•</u> = 88	32,793.
70 00							Local	22.400
Surtay Lossor of 70 or 88							_ 100	22.400

continued on Page 7

Whitby Hydro Electric Corporation

1800225 2003-12-31

DOLLARS ONLY

Income Tax continued from Page 5		
Additional Deduction for Credit Unions (s.51(4)) (Attach schedule 17)	110	0.
Manufacturing and Processing Profits Credit (M&P) (s.43)		
Applies to Eligible Canadian Profits from manufacturing and processing, farming, mining, logging and fishing carried on in Canada, as determined by regulation	ns.	
Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purposes, after deducting deple and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming this credit, attach a copy of Or schedule 27.		
The whole of the active business income qualifies as Eligible Canadian Profits if: <b>a)</b> your active business income from sources other than manufacturing and promining, farming, logging or fishing is 20% or less of the total active business income and <b>b)</b> the total active business income is \$250,000 or less.	ocessing,	
Eligible Canadian Profits +	120	0.
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	From 56	320,000•
Add: Adjustment for Surtax on Canadian-controlled private corporations		
From 100 22,400 ÷ From 30 100.0000 % ÷ From 78 7.0000 % = 121 320,0	00.	
Lesser of 56 or 121 *Ontario Allocation +	122	320,000•
120 - 56 + 122	130	0.
	From 10	352,814•
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC)	From 56	320,000.
Add: Adjustments for Surtax on Canadian-controlled private corporations +	From 122	320,000•
Subtract: Taxable Income 10 352,814. X Allocation % to jurisdictions outside Canada .0000 %	140	0•
Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses	141	0.
10 - 56 + 122 - 140 - 141 =	142	352,814.
Olaim		
Claim  Number of Days in Taxation Year		
Days after		
Sept. 30, 2001 and before Jan. 1, 2004 Total Days		_
143 0 X From 30 100.0000 X 1.5000 X 33 0 ÷ 73 365	= + 154	0.
Lesser of 130 or 142 A Ontario Allocation		
Days after		
143	= + 156	0.
Lesser of 130 or 142 * Ontario Allocation * 2.0000 % X   34   0 ÷ 73   365	· <u></u>	
M&P claim for taxation year 154 + 156	= 160	0•
* Note: Ontario Allocation for M&P Credit purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.43(1))		
Manufacturing and Processing Profits Credit for Electrical Generating Corporations	404	0
	= 161	0.
Manufacturing and Processing Profits Credit for Corporations that Produce and Sell Steam for uses other than the Generation of Electricity	= 162	0
and deli dealin for uses other than the deficiation of Electricity	_ 102	0•
Credit for Foreign Taxes Paid (s.40)		
Applies if you paid tax to a jurisdiction outside Canada on foreign investment income (Int.B. 3001) (Attach schedule).	170	0•
Credit for Investment in Small Business Development Corporations (SBDC)		
<b>Applies</b> if you have an unapplied, previously approved credit from prior years' investments in new issues of equity shares in Small Business Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former Small B Corporations Act)		
Eligible Credit 175 0. Credit Claimed	180	0.
Subtotal of Income Tax 40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 - 180 =	190	44,102.

Whitby Hydro Electric Corporation

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Whitby Hydro Electric Corporation	1000223	2003-12-31	DULLARS UNLY
Income Tax continued from Page 6 Specified Tax Credits (Refer to Guide)			
Ontario Innovation Tax Credit (OITC) (s.43.3) Applies to research and development in Ont	ario.		
		+ 191	0.
Co-operative Education Tax Credit (CETC) (s.43.4) Applies to employment of eligible stud	ents.		
Eligible Credit From 5798 Summary Schedule F		+ 192	0.
Outside Films & Tolonisian Ton Condit (OFTTO) (4.40 F)			
Ontario Film & Television Tax Credit (OFTTC) (s.43.5)	are directions		
Applies to qualifying Ontario labour expenditures for eligible Canadian content film and television p			
Eligible Credit From 5899 either Claim Form from Ontario Media Development Corporation (OMI or Ministry of Finance (MOF) CT Schedule 193/199, as applicable.	JC)		
(Attach the original Certification/Claim Form received from the OMDC or the original Certification F	orm		
received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable.)		+ 193	0.
One harts Transitions Ton One It's (OTTO) ( 10.0)			
Graduate Transitions Tax Credit (GTTC) (s.43.6)	No. of Graduates	From 6596	
Applies to employment of eligible unemployed post secondary graduate.	194	0	•
Eligible Credit From 6598 Summary Schedule G		+ 195	0.
Ontario Book Publishing Tax Credit (OBPTC) (s 43.7)			
Applies to qualifying expenditures in respect of eligible literary works by eligible Canadian authors.			
		+ 196	0.
Eligible Credit From 6900 OBPTC Claim Form (Attach <b>both</b> the original Claim Form and the Cer	illication Form)	+ 190	<b>U.</b>
Ontario Computer Animation and Special Effects Tax Credit (OCASE) (s.43.8)			
Applies to labour relating to computer animation and special effects on an eligible production.			
Eligible Credit From 6700 Claim Form Certified by Ontario Media Development Corporation			
		+ 197	0.
(Attach the original Claim/Certification Form with the CT23 Tax Return.)	• • • • • • • • • • • • • • • • • • • •	+ 197	U•
Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)			
Applies to qualifying R&D expenditures under an eligible research institute contract.			
		+ 198	0.
Ontario Production Services Tax Credit (OPSTC) (s.43.10)			
Applies to qualifying Ontario labour expenditures for eligible productions where the OFTTC has no	t been claimed.		
Eligible Credit From 7300 either Claim Form from Ontario Media Development Corporation (OMI	DC)		
or Ministry of Finance (MOF) CT Schedule 193/199, as applicable.			
(Attach the original Certification/Claim Form received from the OMDC or the original Certification F	orm	+ 199	0.
received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable.)			<b>U•</b>
Ontario Interactive Digital Media Tax Credit (OIDMTC) (s.43.11)			
Applies to qualifying labour expenditures of eligible products for the taxation year.			
Eligible Credit From 7400 Claim Form certified by Ontario Media Development Corporation			
(Attach original Claim/Certification Form.)		+ 200	0.
, , , , , , , , , , , , , , , , , , , ,			
Ontario Sound Recording Tax Credit (OSRTC) (s.43.12)			
Applies to qualifying expenditures in respect of eligible Canadian sound recordings.			
Eligible Credit From 7500 OSRTC Claim Form (Attach <b>both</b> the original Claim Form and the Cer	tification Form)	+ 201	0.
<u> </u>	•		
Other (specify)		+ 201.1	0.
Other (specify)		+ 201.1	
Total Specified Tay Credite			0.
Total Specified Tax Credits	+ 199 + 200 + 20	)1 + 201.1 = 220	U.
Specified Tax Credits Applied to reduce Income Tax		= 225	0.
Openined Tax Oredita Applied to reduce income Tax			
		= 230	44 100
Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss (amount cannot be	negative)	= [230]	44,102.
To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see Dete			
CMT on <i>Page 8</i> . If CMT is not applicable, transfer amount in 230 to Income Tax in <i>Summa</i>	ary section on Page 17.		
OP			

If CMT is not applicable for the current taxation year but your corporation has CMT Credit Carryovers that you want to apply to reduce income tax otherwise payable, then proceed to and complete the *Application of CMT Credit Carryovers* section part B, on *Page 8*.

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## **Corporate Minimum Tax (CMT)**

#### **Determination of Applicability**

Applies if either Total Assets 249 exceeds \$5,000,000 or Total Revenue 250 exceeds \$10,000,000.

If A & B apply, 310 cannot exceed the lesser of 230, 300 and your CMT credit carryover available

If only B applies, 310 cannot exceed the lesser of

Short Taxation Years - Special rules apply for determining total revenue where the taxation year of the corporation or any associated corporation or any fiscal period of any partnership(s) / joint venture(s) of which the corporation or associated corporation is a member, is less than 51 weeks.

Associated Corporation - The total assets or total revenue of associated corporations is the total assets or total revenue for the taxation year ending on or before the date of the claiming corporation's taxation year end.

			<u> </u>	
* Total Assets of the corporation		+	240 70,479,649	<b>-</b>
* Total Revenue of the corporation				+ 241 69,842,046•
If you are a member of an associated group (x)	242 <b>X</b> (Yes)			
Name of associated corporation (Canadian & foreign) (if insufficient space attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	* Total Assets	* Total Revenue
See attached		+	36.781.002	8,018,016
		+	245	• + 246
		+	247	•+ 248
Aggregate Total Assets 240 + 243 + 245	+ 247 , etc.	=	107,260,651	
Aggregate Total Revenue 241 + 244 + 246	+ 248 , etc. · · ·			<b>=</b> 250 <b>77,860,062</b> •
	<del></del>			
If CMT is applicable to current taxation year, complete se on Pages 18, 19 and 20 of CT23.	ction <b>Calculation: CMT</b> below	v and <b>Corporate Minim</b> e	um Tax Schedules A through	E
Calculation: CMT (Attach Schedule A: Calculation of	CMT Base on Page 18.)			
Gross CMT PayableCMT Base From 2135	758,284 <sub>•</sub> X	From 30 100 Ontario Allo	/ / / / / / / / / / / / / / / / / / / /	276 30,331.
Subtract: Foreign Tax Credit for CMT purposes (Attach s	•			277 0.
Subtract: Income Tax			From	190 44,102.
Net CMT Payable (If negative, enter Nil on Page 17.)				280 0.
(ii negative, enter till ent age 177)			•	
If 280 is less than zero and you do not have a CMT cre	edit carryover, transfer 23	from <b>Page 7</b> to <b>Incom</b>	ne tax Summary, on Page 17.	
If 280 is less than zero and you have a CMT credit care	yover, complete A & B below.			
If 280 is greater than or equal to zero, transfer 230	to <b>Page 17</b> and transfer 280	to <b>Page 17</b> , and to Sch	nedule D: Continuity of CMT C	Credit Carryovers, on Page 20.
ONT One I'l Occurrence and I'll I			_ 5	2007
CMT Credit Carryover available .			From 2	2307 0.
Application of CMT Credit Carryovers				
A. Income Tax (before deduction of specified credits)			+ From	190 44,102.
Gross CMT Payable		+ From 276	30,331.	
Subtract: Foreign Tax Credit for CMT purposes		- From 277	0•	
If 276 - 277 is negative, enter NIL in 290		=	30,331 <u> </u>	290 30,331.
Income Tax eligible for CMT Credit			=	300 13,771.
				<u></u>
B. Income Tax (after deduction of specified credits)			+ From	230 44,102•
Subtract: CMT credit used to reduce income taxes				310 0.
Income Tax			=	320 44,102.
				Transfer to page 17

and your CMT credit carryover available

2307

2307

<sup>\*</sup> These amounts include the corporation's and associated corporations' share of any partnership(s) / joint venture(s) total assets and total revenue.

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## Capital Tax (Refer to Guide and Int.B. 3011)

Capital in order to determine their Capital Tax payable.

If your corporation is a Financial Institution (s.58(2)), complete lines and 430 on page 10 then proceed to page 13. If your corporation is not a member of an associated group and/or partnership and (1) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$1,500,000 or less and the taxation year ends on or after January 1, 2001, or (2) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$3,000,000 or less and the taxation year commences after September 30, 2001, your corporation is exempt from Capital Tax for the taxation year. A corporation that meets these criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL in 550 on page 12 and complete

Members of a partnership (limited or general) or a joint venture, must attach all financial statements of each partnership or joint venture of which they are a member. The Paid-up Capital of each corporate partner must include its share of liabilities that would otherwise be included if the partnership were a corporation. If

the return from that point. All other corporations must compute their Taxable

Investment Allowance is claimed, Total Assets must be adjusted by adding the corporation's share of the partnership's Total Assets and by deducting investments in the partnership as it appears on the corporation's balance sheet, in addition to any other required adjustments (s.61(5)). Special rules apply to limited partnerships (Int.B. 3017).

Any Assets and liabilities of a corporation that are being utilized in a joint venture must be included along with the corporation's other Assets and liabilities when calculating its Taxable Paid-up Capital.

Special rules and rates apply to Non-Resident corporations (s.63, s.64 and s.69(3)).

Paid-up Capital of Non-resident: Paid-up capital employed in Canada of a non-resident subject to tax by virtue of s.2(a) or (b), and whose business is not carried on solely in Canada is deemed to be the greater of (1) taxable Income in Canada divided by 8 percent or (2) total assets in Canada minus certain indebtedness in accordance with the provisions of s.63(1)(a) (Int.B. 3010).

Paid-up Capital		
Paid-up capital stock (Int.B. 3012 and 3015)	+ 350	29,494,042
Retained earnings (if deficit, deduct) (Int.B. 3012)	<u>+</u> 351	1,021,489
Capital and other surpluses, excluding appraisal surplus (Int.B. 3012)	+ 352	0.
Loans and advances (Attach schedule) (Int.B. 3013)	+ 353	1,666,011
Bank loans (Int.B. 3013)	+ 354	0
Bankers acceptances (Int.B. 3013)	+ 355	0
Bonds and debentures payable (Int.B. 3013)	+ 356	28,337,942
Mortgages payable (Int.B. 3013)	+ 357	0
Lien notes payable (Int.B. 3013)	+ 358	0
Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013)  Contingent, investment, inventory and similar reserves (Int.B. 3012)	+ 359	0.
OH	+ 361	-437,145
, , , , , , , , , , , , , , , , , , , ,		- 137,113
Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017)  Subtotal	+ 362	60,082,339
Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012)	= <u>370</u> - <u>371</u>	0
Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015)	_ 372	0
Total Paid-up Capital	= 380	60,082,339
Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015)	_ 381	0
Electrical Generating Corporations Only - All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the		
assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation	_ 382	0.
Net Paid-up Capital	= 390	60,082,339

480

### Eligible Investments (Refer to Guide and Int.B. 3015)

Attach computations and list of corporations' names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.

Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)	+ 402	0.
Mortgages due from other corporations	+ 403	0.
Shares in other corporations (certain restrictions apply) (Refer to Guide)	+ 404	0.
Loans and advances to unrelated corporations	+ 405	107,054.
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	+ 406	0.
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)	+ 407	0.
Total Eligible Investments	= 410	107,054.

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225	Year Ended:	Attached Sch. 2003-12-31
LINE 361		
AMORTIZATION - 2002 AMORTIZATION - 2001 AMORTIZATION - 2003		3,248,622.00 853,993.00 3,229,937.00 0.00
CCA - 2003		-3,077,759.00

CCA - 2002 -3,603,102.00 CCA - 2001 -891,488.00 0.00 0.00 -90,254.00 ECE - 2002 ECE - 2001 ECE - 2003 -23,158.00 -83,936.00 0.00 0.00 0.00 0.00

0.00 0.00 0.00 0.00 -437,145.00

Total =========

Attached Sch. Year Ended: 2003-12-31

CURRENT PORTION OF CONSUMER AND OTHE CONSUMER AND OTHER DEPOSITS	R DEPOSITS	178,095.00 1,480,697.00 0.00
PARTNERSHIP CAPITAL: CURRENT PORTION OF FUNDING ADVANCES DEFERRED REVENUE FUNDING ADVANCES	50,000 90,630 326,216	0.00 0.00 0.00 0.00
TOTAL PARTNERSHIP SHARE X	466,846 1.5463%	0.00 0.00 7,219.00 0.00 0.00
		0.00 0.00 0.00
		0.00 0.00 0.00 0.00 0.00
	Total	0.00  1,666,011.00

orporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End	CT23	Page 1	0 of 2

Nhitby Hydro Electric Corporation	1800225	2003-12-31	DOLLARS ONL
			DOLLARS ONL

Capital Tax continued from Page 9	
Total Assets (Int.B. 3015)	
Total Assets per balance sheet	 + 4

Investment Allowance         (410 ÷ 450) x 390         Not to exceed 410           Taxable Capital         390 - 460	= 460 = 470	91,261. 59,991,078.
Total Assets	= 450	70,479,649.
Add or Subtract: Other adjustments (specify on an attached schedule)	<u>+</u> 443	0.
Subtract: Appraisal surplus if booked	_ 442	0.
Subtract: Amounts in 371, 372 and 381	_ 441	0.
Amounts in 360 and 361 (if deducted from assets)	+ 440	0.
Total Assets as adjusted	= 430	70,479,649.
Subtract: Investment in partnership(s)/joint venture(s)	_ 423	0.
Share of partnership(s)/joint venture(s) total assets (Attach schedule)	+ 422	0.
Mortgages or other liabilities deducted from assets	+ 421	0.
Total Assets per balance sheet	+ 420	70,479,649.

Gross Revenue (as adjusted to include	the share of any partnership(s)/joint venture(s) Gross Revenue)	480	69,842,046.
Total Assets (as adjusted)		From 430	70,479,649.

## Calculation of Capital Tax for all corporations except Financial Institutions

Note: This version (2003) of the CT23 may only be used for a taxation year that commenced after September 30, 2001.

(Financial Institutions use calculations on page 13.)

Important:

If the corporation is a family farm corporation, family fishing corporation or a credit union that is not a Financial Institution, complete only Section A below.

- OR If the corporation is NOT a member of an associated group and/or partnership, review only the capital tax calculations in Section B below and select and complete the one specific subsection (e.g. B3) that applies to the corporation.
- OR If the corporation IS a member of an associated group and/or partnership, complete Section C on page 11, and if applicable, complete Section D or Section E on page 12. Note: if the corporation is a member of a connected partnership, please refer to the 2003 CT23 guide for additional instructions before completing the capital tax section.

#### SECTION A

This section applies only if the corporation is a family farm corporation, a family fishing corporation or a credit union that is not a Financial Institution (Int.B. 3018).

Enter NIL in 550 on page 12 and complete the return from that point.

#### SECTION B

This section applies if the corporation is NOT a member of an associated group and/or partnership.

B1. If the taxation year commences after September 30, 2001 and complete the return from that point.

430 and 480 on page 10 are both \$3,000,000 or less, enter NIL in 550 on page 12 and complete the return from that point.

B2. If taxable capital, 470 on page 10, is \$5,000,000 or less, enter NIL in 550 on page 12 and complete the return from that point.

B3. If taxable capital, 470 on page 10 exceeds \$5,000,000, complete the following calculation and transfer the amount From 523 to 543 on page 12, and complete the return from that point.



<sup>\*\*</sup> If floating taxation year, refer to Guide.

continued on Page 11

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Whitby Hydro Electric Corporation 1800225 2003-12-31

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## Capital Tax Calculation continued from Page 10

	ION	

This section applies ONLY to a corporation that is a member of an associated group (exluding financial institutions and corporations exempt from capital tax) and/or partnership. You must check either 509 or 524 and complete this section before you can calculate your capital tax calculation under either Section D or Section E.

C1

509 (X if applicable)

All corporations that you are associated with do not have a permanent establishment in Canada.

If taxable capital 470 on page 10 is \$5,000,000 or less, enter NIL in 550 on page 12 and complete the return from that point.

If taxable capital 470 on page 10 exceeds \$5,000,000 proceed to Section D, enter \$5,000,000 in 542 Section D, and complete

Section D and the return from that point.

524 (X if applicable)

One or more of the corporations that you are associated with maintains a permanent establishment in Canada.

If the taxation year ends before January 1, 2003, you must complete the Calculation below.

If the taxation year ends after December 31, 2002, you and your associated group may continue to allocate the \$5,000,000 taxable capital exemption by completing the Calculation below. Or, the associated group may file an election under subsection 69(2.1) of the Corporations Tax Act, whereby total assets are used to allocate the taxable capital exemption among the associated group. Once a ss.69(2.1) election is filed, all members of the group will then be required to file in accordance with the election and allocate a portion (portion is henceforth referred to as Net Deduction) of the \$15,000 capital tax effect, relating to the \$5,000,000 taxable capital exemption, to each corporation in the group on the basis of the ratio that each corporation's total assets multiplied by its Ontario allocation is to the total assets of the group.

The total asset amounts and Ontario allocation percentages to be used for this calculation must be taken from each corporation's financial information from its last taxation year ending in the immediately preceding calendar year.

In addition, although each corporation in the associated group may deduct its Net Deduction amount as apportioned by the total asset formula, the group may, at the group's option, reallocate the group's total Net Deduction among the group on what ever basis the corporate group wishes, as long as the total of the reallocated amounts does not exceed the group's total Net Deduction amount originally calculated for the associated group.

#### Calculation Do NOT complete this calculation if ss.69(2.1) election is filed

59,991,078 From 470 Taxable Capital From 470 on page 10 

Determine aggregate taxable capital of an associated group (excluding financial institutions and corporations exempt from capital tax) and/or partnership having a permanent establishment in Canada

Names of associated corporations (excluding financial institutions and corporations exempt from capital tax) or related partners having a permanent establishment in Canada (if insufficient space, attach schedule)

Ontario Corporations Tax Account No. (MOF) (If applicable)

Taxation Year End

Taxable Capital

See attached

470 + 531 + 532 + 533 , etc. Aggregate Taxable Capital

531 + 532

+ 533 403 540

If 540 above is \$5,000,000 or less, the corporation's Capital Tax for the taxation year, is NIL. Enter NIL in 523 in section D on page 12, as applicable.

If 540 above is greater than \$5,000,000, the corporation must compute its share of the \$5,000,000 exemption below in order to calculate its Capital Tax for the taxation year under Section D on page 12.

From 470

**59,991,078** ÷ From 540

64,769,403.x

5,000,000 ....= 541

Transfer to 542 in Section D on page 12

S.s.69(2.1) Election Filed

591 (X if applicable)

Election filed. Attach a copy of the election with this CT23 Return. Proceed to Section E on page 12.

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Transfer to Page 17

## Capital Tax Calculation continued from Page 11

Tax Gardian Communication ago 11
SECTION D
This section applies if the corporation IS a member of an associated group and/or partnership whose total AGGREGATE taxable capital, 540 on page 11, exceeds \$5,000,000.
Complete the following calculation and transfer the amount From 523 to 543, and complete the return from that point.
+ From 470 59,991,078 542 4,631,128 - = 471 55,359,950 x From 30 100.0000 x 2.3000 x 555 365
SECTION E
This section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election
+ From 470 0 x From 30 100.0000 % x .3000% = + 561 0 Ontario Allocation
- Capital tax deduction From 995 relating to your corporation's capital tax deduction, on ss.69(2.1) election form From 995 0.
Capital Tax       Days in taxation year         x       555       365       = 563       0 on the return from that point the return from the
** If floating taxation year, refer to Guide.
Capital Tax before application of specified credits  Subtract: Specified Tax Credits applied to reduce capital tax payable (Refer to Guide)  Capital Tax 543 - 546 (amount cannot be negative) = 550 166,080

Whitby Hydro Electric Corporation 1800225

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Capital Tax continued from Page 12

**Calculation of Capital Tax for Financial Institutions** 

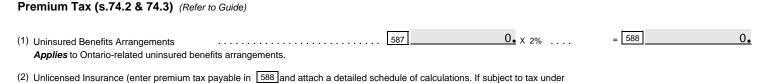
(1) above, add both taxes together and enter total tax in 588.)

I.1. Credit Unions only	
For taxation years commencing after May 4, 1999 enter NIL in	550 on page 12, and complete the return from that point.
12 Other than Credit Unions	

i.z. Otilei	man Credit Omons								
(Retain detai	ls of calculations for amou	nts in boxes 565	and 570 . L	Do not submit with this	tax re	turn.)			
and Ba	0 ⋅ x of adjusted TPUC sic Capital Amount rdance with n B.1	0.6%	X From 30	Ontario Allocation	, X	Days in taxation year  555 0 ÷**	0 (366 if leap year) =	+ 569	0.
in ácco Divisior	0 x 571 ad TPUC rdance with n B.1 in excess c Capital Amount	O.00 o Capital Tax Rate (Refer to Guide)	6 X From 30	Ontario Allocation	5 X	Days in taxation year  555 0 ÷ **	<b>0</b> (366 if leap year) =	+ 574	0.
Capital Tax	t for Financial Instituti	ons – other tha	n Credit Un	ions (before Section	on II)	569	+ 574	. = 575	0.
** If floating	taxation year, refer to G	uide.							

II. Small Business Investment Tax Credit		
(Retain details of eligible investment calculation and, if claiming an investment in CSBIF, retain the original letter approving the credit issued in accordance with the Community Small Business Investment Fund Act. Do not submit with this tax return.)		
Allowable Credit for Eligible Investments	- 585	0
Financial Institutions: Claiming a tax credit for investment in Community Small Business Investment Fund (CSBIF)? (x)  Yes		





Applies to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers 589 **Deduct:** Specified Tax Credits applied to reduce premium tax (*Refer to Guide*)

= 590 Premium Tax 588 - 589 Transfer to page 17

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Whitby Hydro Electric Corporation 1800225

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# Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1		<u>+</u> 600	3,357,169
Add:  Federal capital cost allowance  Federal cumulative eligible capital deduction  Ontario taxable capital gain  Federal non-allowable reserves. Balance beginning of year  Federal allowable reserves. Balance end of year  Ontario non-allowable reserves. Balance end of year	+ 601 + 602 + 603 + 604 + 605 + 606 + 607	3,077,759. 83,936. 0. 0. 0. 0.	Transfer to Page 15
Ontario allowable reserves. Balance beginning of year  Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)  Federal resource allowance  Federal depletion allowance  Federal foreign exploration and development expenses  Management fees, rents, royalties and similar payments to non-arms' length non-residents  Number of Days in Taxation Year	+ 607 + 608 + 609 + 610 + 611	0. 0. 0. 0.	
Days after Sept. 30, 2001 and before Jan. 1, 2004  33 365 ÷ 73 365  Days after Sept. 30, 2001 and before Jan. 1, 2004  □ Days after Sept. 30, 2001 and before Jan. 2001 and before Jan. 2001 a	0. 0.		
Total add-back amount for Management fees, etc. 633 + 634 =  Federal Scientific Research Expenses claimed in year from line excluding any negative amount in 473 from Ont. CT23 schedule 161  Add any negative amount in 473 from Ont. CT23 Schedule 161  Federal allowable business investment loss	0 • + 613 + 615 + 616 + 620	0. 0. 0.	
Total of other items not allowed by Ontario but allowed federally (Attach schedule)  Total of Additions  601 to 611 + 613 + 615 + 616 + 620 + 614	+ 614 =	0 <u>.</u> 3,161,695 <u>.</u> 640	3,161,695。 Transfer to Page 15
Deduct:  Ontario capital cost allowance (excludes amounts deducted under 675)  Ontario cumulative eligible capital deduction  Federal taxable capital gain  Ontario non-allowable reserves. Balance beginning of year  Ontario allowable reserves. Balance end of year  Federal non-allowable reserves. Balance end of year  Federal allowable reserves. Balance beginning of year  Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)  Ontario depletion allowance  Ontario current cost adjustment (Attach schedule)  Incentive for new electricity supply (section 13.6 deduction from income) (Applies only to electrical generating corporations.)  CCA for investments in qualifying energy-efficient equipment and for assets used to generate electricity from natural gas, alternative or renewable resources.  Subtotal of deductions for this page  650 to 659 + 661 + 674 + 675	+ 650 + 651 + 652 + 653 + 654 + 655 + 656 + 657 + 658 + 659 + 661 + 674 + 675	3,077,759.  83,936.  0.  0.  0.  0.  0.  0.  0.  0.  0.	

Whitby Hydro Electric Corporation

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DOLLARS ONLY

### Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

continued from Page 14 3,357,169. Net Income (loss) for federal income tax purposes, per federal T2 SCH 1 = 640 3,161,695. From Sub Total of deductions on page 14 Deduct: Ontario New Technology Tax Incentive (ONTTI) Gross-up (Applies only to those corporations whose Ontario allocation is less than 100% in the current taxation year.) Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying intellectual property deducted in the current taxation year 662 **ONTTI Gross-up deduction calculation:** Gross-up of CCA 100 662 0. X 0. From 662 = 663 From 30 100 .0000 Ontario Allocation Workplace Child Care Tax Incentive 665 30.00% x 666 Qualifying expenditures: From 30 100.0000 Ontario Allocation **Workplace Accessibility Tax Incentive** 0. x 100.00% x 668 0. 667 Qualifying expenditures: From 30 100.0000 Ontario Allocation Number of 669 **Employees accommodated** Ontario School Bus Safety Tax Incentive (OSBSTI) (Applies to the eligible acquisition of school buses purchased after May 4, 1999 and before January 1, 2006.) (Refer to Guide) 100 670 0. x 30.00% x 671 Qualifying expenditures: 100.0000 Ontario Allocation Educational Technology Tax Incentive (Applies to qualifying amounts incurred after May 2, 2000.) 0• x 15.00% x = 673 0. 672 Qualifying expenditures: From 30 100.0000 Ontario Allocation 0. Ontario allowable business investment loss 477 Ontario Scientific Research Expenses claimed in year in 0. + 679 from Ont. CT23 Schedule 161 Amount added to income federally for an amount that was negative on federal form T661, line 454 or 455 (if filed after June 30, 2003) + 677 0. 664 0. Total of other deductions allowed by Ontario (Attach schedule) 3,161,695. 680 681 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 677 + 664 3,161,695. **Total of Deductions** 3,357,169. Net income (loss) for Ontario Purposes = 690

600 +

640

680

Transfer to Page 4

Whitby Hydro Electric Corporation

1800225 2003-12-31

Continuity of Losses Ca	arried Forward				<u>_</u>	DULLARS UNLY
	Non-Capital Losses (1)	Total Capital Losses (9) (10)	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
Balance at Beginning of Year	700 (2)	710 (2)	720 (2)	730	740	750
Balanco de Boginning of Tour	1,311,287	0	0	0	0	0
Add:  Current year's losses (7)	701	711 0	721	731	741	751
Losses from predecessor corporations (3)	702	712	722	732		752
Subtotal	703	713	723	733	743	753
Subtract:	704 (2)	715 (2) (4)	724 (2)	734 (2) (4)	744 (4)	754 (4)
Utilized during the year to reduce taxable income	1,311,287	0	0	0	0	0
	705		725	735	745	
Expired during the year	0		0	0	0	
Carried back to prior	706 (2) to Page 17	716 (2) to Page 17	726 (2) to Page 17	736 (2) to Page 17	746	
years to reduce taxable income (5)	0	0	0	0	0	
taxable income (3)	707	717	727	737	747	757
Subtotal	1,311,287	0	0	0	0	0
Balance at End of Year	709 (8)	719	729	739	749	759
Datalice at Ellu OI 1eal	0	0	0	0	0	0

#### Notes:

- (1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- (2) Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5), as made applicable by s.34.
- (3) Includes losses on amalgamation (fed.s.87(2.1) and s.87(2.11)) and/or wind-up (fed.s.88(1.1) and 88(1.2)), as made applicable by s.34.
- (4) To the extent of applicable gains/income/at-risk amount only.
- (5) Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.
- (6) Where a limited partner has limited partnership losses, attach loss calculations for each partnership.

- (7) Include amount form 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.
- (8) Amount in 709 must equal total of 829 + 839.
- (9) Total Capital Losses for a year is the excess of 100% of the Capital Losses in the taxation year minus 100% of the Capital Gains (less any reserves) in the taxation year. Total Capital Losses is before the inclusion rate has been applied.
- (10) Commencing in the 2001 CT23 this column now refers to Total Capital Losses (100% of loss), whereas previously the column referred to Net Capital Losses (75% of loss or after the inclusion rate has been applied). Loss amounts that are not carried at 100% of the loss must be grossed back up to 100% by multiplying the balance by 1.333333. No adjustment is required where losses are carried at 100% of the loss amount.

## Analysis of Balance at End of Year by Year of Origin

Year of Ori (oldest year year mo		Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only (9) (10)	Farm Losses	Restricted Farm Losses
9th preceding t	axation year				850	870
1994-	12-31				0	0
801 8th preceding t	axation year				851	871
1995-	12-31				0	0
7th preceding t	axation year				852	872
1996-	12-31				0	0
803 6th preceding t	axation year	820	830	840	853	873
1997-	12-31	0	0	0	0	0
804 5th preceding t	axation year	821	831	841	854	874
1998-	12-31	0	0	0	0	0
805 4th preceding t	axation year	822	832	842	855	875
1999-	12-31	0	0	0	0	0
806 3rd preceding t	axation year	823	833	843	856	876
	12-31	0	0	0	0	0
2nd preceding	taxation year	824	834	844	857	877
2001-	12-31	0	0	0	0	0
808 1st preceding t	axation year	825	835	845	858	878
2002-	12-31	0	0	0	0	0
809 Current taxa	ation year	826	836	846	859	879
2003-	12-31	0	0	0	0	0
Total		829	839	849	869	889
IUlai		0	0	0	0	0

2003-12-31

## Request for Loss Carry-Back (s.80(16))

**Applies** to corporations requesting a reassessment of the return of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a balance of loss available to carry forward to a future year, it is the corporation's responsibility to claim such a balance for those years following the year of loss within the limitations of fed.s.111, as made applicable by s.34.
- · Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable by s.34.
- · Refunds arising from the loss carry-back adjustment may be applied by the Minister of Finance to amounts owing under any Act administered by the

- Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
  - 1) the first day of the taxation year after the loss year,
  - 2) the day on which the corporation's return for the loss year is delivered to
  - 3) the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.
- If a loss is being carried back to a **predecessor corporation**, enter the predecessor corporation's account number and taxation year end in the spaces

Ministry of Finance.	provided under Application of Losses below.				
Application of Losses	Non-Capital Total Capital Farm Losses Restricted Farm Losses Losses				
Total amount of loss	910 920 930 940				
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income					
Predecessor Ontario Corporation's Taxation Year Ending Tax Account No. (MOF) year month day	911 921 931 941				
i) 3rd preceding 901	912 922 932 942				
ii) 2nd preceding 902	0 0 0 0				
iii) 1st preceding	0 0 0 0 0 0 From 706 From 716 From 726 From 736				
Total loss to be carried back					
Balance of loss available for carry-forward	919 929 939 949 0 0				
Summary	Certification				
Income tax + From 230 or 320 44,102	I am an authorized signing officer of the corporation. I certify that this CT23 return, including all schedules and statements filed with or as part of this				
Corporate Minimum Tax + From 280 0					
Capital Tax + From 550 166,080	reflect the financial position and operating results of the corporation as				
Premium Tax         + From 590	required under section 75 of the <i>Corporations Tax Act</i> . The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a statement attached.				
Total Tax Payable = 950 210,182					
Subtract: Payments	Name (please print)				
Capital Gains Refund (s.48)	RAMONA ABI-RASHED				
Qualifying Environmental  Trust Tax Credit (Refer to Guide) – 985 0.	Title				
Specified Tax Credits (Refer to Guide)	VICE-PRESIDENT, FINANCE				
Other (specify)0	Full Decidence Address				
Balance 9,101					
If payment due Enclosed * 990 9,101.					

0.

0.

(Includes credit interest)

ON

Signature

\* Make your cheque (drawn on a Canadian financial institution) or a money order in Canadian funds, payable to the Minister of Finance and print your Ontario Corporation's Tax Account No. (MOF) on the back of cheque or money order. (Refer to Guide for other payment methods.)

month

975

980

If overpayment: Refund (Refer to Guide)

Apply to

year

Note: Section 76 of the Corporations Tax Act provides penalties for making false or misleading statements or omissions.

L1N-5R8

Date

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225	Year Ended:	Attached Sch. 2003-12-31
LINE 361		
AMORTIZATION - 2002 AMORTIZATION - 2001 AMORTIZATION - 2003		3,248,622.00 853,993.00 3,229,937.00 0.00
CCA - 2003		-3,077,759.00

CCA - 2002 -3,603,102.00 CCA - 2001 -891,488.00 0.00 0.00 -90,254.00 ECE - 2002 ECE - 2001 ECE - 2003 -23,158.00 -83,936.00 0.00 0.00 0.00 0.00

0.00 0.00 0.00 0.00 -437,145.00

Total =========

Attached Sch. Year Ended: 2003-12-31

CURRENT PORTION OF CONSUMER AND OTHE CONSUMER AND OTHER DEPOSITS	R DEPOSITS	178,095.00 1,480,697.00 0.00
PARTNERSHIP CAPITAL: CURRENT PORTION OF FUNDING ADVANCES DEFERRED REVENUE FUNDING ADVANCES	50,000 90,630 326,216	0.00 0.00 0.00 0.00
TOTAL PARTNERSHIP SHARE X	466,846 1.5463%	0.00 0.00 7,219.00 0.00 0.00
		0.00 0.00 0.00
		0.00 0.00 0.00 0.00 0.00
	Total	0.00  1,666,011.00

**CMT Base** 

CT23 Schedule A Page 18 of 24

DOLLARS ONLY

Whitby Hydro Electric Corporation 1800225 2003-12-31

<b>Corporate Minimum Tax - Schedule</b>	A:
Calculation of CMT Base	



**Banks** - Net income/loss as per report accepted by Superintendent of Financial Institutions (SFI) under the Bank Act (Canada), adjusted so consolidation/equity methods are not used.

under the Bank Act (Canada), adjusted so consolidation/equity methods are not used. Net Income/Loss (unconsolidated, determined in accordance with GAAP) <u>+</u> 2100 1,347,668. Subtract (to the extent reflected in net income/loss): 2101 0. Provision for recovery of income taxes / benefit of current income taxes 2102 0. Provision for deferred income taxes (credits) / benefit of future income taxes 2103 0. Equity income from corporations 0. 2104 Share of partnership(s)/joint venture(s) income 2105 Dividends received/receivable deductible under fed.s.112 0. 2106 0. Dividends received/receivable deductible under fed s 113 0. 2107 Dividends received/receivable deductible under fed.s.83(2) Federal Part VI.1 tax paid on dividends 0. 2108 declared and paid, under fed.s.191.1(1) 0. 2109 0. Subtotal Add (to extent reflected in net income/loss): 2110 236,175. Provision for current taxes / cost of current income taxes 2111 0. Provision for deferred income taxes (debits) / cost of future income taxes 2112 0. Equity losses from corporations 2113 0. Share of partnership(s)/joint venture(s) losses Dividends that have been deducted to arrive at net income per + 2114 Financial Statements s.57.4(1.1) (excluding dividends under fed.s.137(4.1)) 236,175. 2115 Subtotal Add/Subtract: Amounts relating to s.57.9 election/regulations for disposals etc. of property for current/prior years 0. \*\* Fed.s.85 2118 0 or - 2119 0. \*\* Fed.s.85.1 0 or - 2121 2120 0. \*\* Fed s 97 \*\* Amounts relating to amalgamations (fed.s.87) as 2122 0 or - 2123 0. prescribed in regulations for current/prior years \*\* Amounts relating to wind-ups (fed.s.88) as 0 or - 2125 2124 0. prescribed in regulations for current/prior years \*\* Amounts relating to s.57.10 election/regulations for replacement re fed.s.13(4), 14(6) and 44 for 0. 2126 0 or - 2127 current/prior years Interest allowable under ss.20(1)(c) or (d) of ITA to the extent not 2150 0. otherwise deducted in determining CMT adjusted net income 0. + 2128 Subtotal (Additions) 2129 0. **Subtotal (Subtractions)** 0. \*\* Other adjustments ± 2130 1,583,843 <sub>=</sub> 2131 + 2128 Subtotal 2115 <u>+ 21</u>32 0. \*\* Share of partnership(s)/joint venture(s) adjusted net income/loss <sub>=</sub> 2133 1,583,843. Adjusted net income (loss) (if loss, transfer to in Schedule B: Continuity of CMT Losses Carried Forward, Page 19.) 0. 2210 Deduct: \* CMT losses: pre-1994 Loss 825,559. \* CMT losses: other eligible losses 825,559. 825,559. 2134 CMT losses applied cannot exceed adjusted net income or increase a loss Retain calculations. Do not submit with this tax return.

758

Transfer to CMT Base on Page 8

,284.

1800225

2003-12-31

## **Corporate Minimum Tax (CMT)**



DOLLARS ONLY

## **Schedule B: Continuity of CMT Losses Carried Forward**

Balance at Beginning of year (1), (2)	+ 2201 825,559
Losses from predecessor corporations on wind-up (3)	+ 2202 0. + 2203 0. + 2204 0.
Amalgamation (x) 2205 Yes Wind-up (x) 2206 Yes  Subtotal	= 0 <sub>•</sub> + 2207
Adjustments (attach schedule)	<u>± 2208</u> 0
CMT losses available	= 2209 825,559
Subtract: Pre-1994 loss utilized during the year to reduce adjusted net income Other eligible losses utilized during the year to reduce adjusted net income (4) Losses expired during the year Subtotal	005 550
Balances at End of Year (5) 2209 - 2213	
Notes:	
<ol> <li>Pre-1994 CMT loss (see s.57.1(1)) should be included in the balance at beginning of the year. Attach schedule showing computation of pre-1994 CMT loss.</li> </ol>	(3) Include and indicate whether CMT losses are a result of an amalgamation to which fed.s.87 applies and/or a wind-up to which fed.s.88(1) applies. (see s.57.5(8) and s.57.5(9))
(2) Where acquisition of control of the corporation has occurred, the utilization of CMT losses can be restricted. (see s.57.5(3) and s.57.5(7))	(4) CMT losses must be used to the extent of the lesser of the adjusted net income 2133 and CMT losses available 2209.

## Schedule C: Analysis of CMT Losses Year End Balance by Year of Origin

For a pre-1994 loss, use the date of the last taxation year end before your corporation's first taxation year commencing after 1993.

	Year of Origin (oldest year first) year month day	CMT Losses of Corporation	CMT Losses of Predecessor Corporations
2240	9th preceding taxation year	2260	2280
	1994-12-31	0	0
2241	8th preceding taxation year	2261	2281
	1995-12-31	0	0
2242	7th preceding taxation year	2262	2282
	1996-12-31	0	0
2243	6th preceding taxation year	2263	2283
	1997-12-31	0	0
2244	5th preceding taxation year	2264	2284
	1998-12-31	0	0
2245	4th preceding taxation year	2265	2285
	1999-12-31	0	0
2246	3rd preceding taxation year	2266	2286
	2000-12-31	0	0
2247	2nd preceding taxation year	2267	2287
	2001-12-31	0	0
2248	1st preceding taxation year	2268	2288
	2002-12-31	0	0
2249	Current taxation year	2269	2289
	2003-12-31	0	0
Totals		2270	2290
		0	0

The sum of amounts 2270 + 2290 must equal amount in 2214.

(5) Amount in 2214 must equal sum of 2270 + 2290.

CT23 Schedule D & E Page 20 of 24

Whithy	Hydro	Flectric	Corporation
vviiilby	I Iyul U	LICCUIC	Corporation

1800225

2003-12-31

DOLLARS ONLY

## **Corporate Minimum Tax (CMT)**

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## **Schedule D: Continuity of CMT Credit Carryovers**

Balance at Beginning of year (1)				2301	0.
Add: Current year's CMT Credit ( 280 on page 8. If no CMT Credit Carryovers from predecessor corporation (x) 2303 Yes Wi	ons (2)	+ From 280 + 2302	0. 0.		
	nd-up (x) 2304	Yes =	0.	2305	0.
Adjustments (Attach schedule)				± 2306	0.
CMT credit carryover available 2301 + 2305	± 2306			2307	<b>0</b> Transfer to Page 8
Subtract: CMT Credit utilized during the year to reduce in CMT Credit expired during the year	come tax (Page 8)	+ From 310	0. 0.		
Subtotal		=	0.	2309	0.
Balance at End of Year (3) 2307 - 2309				2310	0.

#### Notes:

- (1) Where acquisition of control of the corporation has occurred, the utilization of CMT credits can be restricted. (see s.43.1(5))
- (2) Include and indicate whether CMT credits are a result of an amalgamation to which fed.s.87 applies and/or a wind-up to which fed.s.88(1) applies. (see s.43.1(4))
- (3) Amount in 2310 must equal sum of 2370 + 2390.

## Schedule E: Analysis of CMT Credit Carryovers Year End Balance by Year of Origin

	Year of Origin (oldest year first)	CMT Credit Carryovers of Corporation	CMT Credit Carryovers of Predecessor Corporation(s)
	year month day 9th preceding taxation year		
2340	9th preceding taxation year	2360	2380
	1994-12-31	0	0
2341	8th preceding taxation year	2361	2381
	1995-12-31	0	0
2342	7th preceding taxation year	2362	2382
	1996-12-31	0	0
2343	6th preceding taxation year	2363	2383
	1997-12-31	0	0
2344	5th preceding taxation year	2364	2384
	1998-12-31	0	0
2345	4th preceding taxation year	2365	2385
	1999-12-31	0	0
2346	3rd preceding taxation year	2366	2386
	2000-12-31	0	0
2347	2nd preceding taxation year	2367	2387
	2001-12-31	0	0
2348	1st preceding taxation year	2368	2388
	2002-12-31	0	0
2349	Current taxation year	2369	2389
	2003-12-31	0	0
Totals	5	2370	2390
		0	0

The sum of amounts 2370 + 2390 must equal amount in 2310

Whitby Hydro Electric Corporation Ontario Rates
Corp. Tax Acct. No.: 1800225 Year Ended: 2003-12-31

#### Calculation of Tax Rates for the

 Incentive Deduction for Small Business Corporations (IDSBC) (Small Business Tax Credit) (S.41)

- Surtax on Canadian-controlled Private Corporations (s.41.1)

	Num	ber of Days In	Taxation Y	ear		
	Dece and b	s after ember 31, 1998 pefore ary 1, 2000		Total Days		
7.00%.		0	/	365	=	.0000%
	Dec : and b	s after 31, 1999 pefore		Total Dava		
7.50%.	Jan 1 X	1, 2001 <b>0</b>	/	Total Days <b>365</b>	=	.0000%
7.50%.	Dec :	s after 31, 2000 pefore I, 2001 <b>0</b>	/	Total Days 365	=	.0000%
	Sept and b	s after 30, 2001 pefore 1, 2003		Total Days		
6.50%.	Х	0	/	365	=	.0000%
	Dec : and b	s after 31, 2002 pefore		Tatal Davis		
7.00%.		1, 2004 <b>365</b>	/	Total Days <b>365</b>		7.0000%
7.00%.		after	1		=	7.0000%
8.50%.	Dec :	31, 2003 <b>0</b>	/	Total Days <b>365</b>	=	.0000%
0.50%.	λ	U	/	303	=	
BC Rate for the	ne Taxation	Year	• • • • • •	• • • • • • • • • • • • • • • • • • • •	=	7.0000% =====

Whitby Hydro Electric Corporation Ontario Rates
Corp. Tax Acct. No.: 1800225 Year Ended: 2003-12-31

	Number of Days Ir	Taxation Ye	ear	
	Days after Dec 31, 1998 and before Jan 1, 2000		Total Days	
4.67%.	x 0	/	365	= .0000%
	Days after Dec 31, 1999 and before Jan 1, 2001		Total Days	
5.00%.	x 0	/	36 <sup>5</sup> 5	= .0000%
5.00%.	Days after Dec 31, 2000 and before Oct 1, 2001 x 0	/	Total Days <b>365</b>	= .0000%
5.00%.	x 0	/	365	= .0000%
4.3330%.	Days after Sept 30, 2001 and before Jan 1, 2003 x 0	/	Total Days 365	= .0000%
	Days after Dec 31, 2002 and before		TUB	
4.6670%.	Jan 1, 2004 x <b>365</b>	/	Total Days <b>365</b>	= 4.6670%
23007070	Days after	,		_ 1.00,00
4.6670%.	x 0	/	365	= .0000%
4.6670%.	Dec 31, 2003			= .0000%  = 4.6670% ======

Page 2 of 2

CCH Canadian Ltd. - Corporate Taxprep, 2003 CT23, ver 2-2004



#### Ministry of Finance Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

# **Surtax on Canadian-Controlled Private Corporations**

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2003-12-31

WHITBY HYDRO ENERGY SERV CORP  WHITBY HYDRO ENERGY CORP	1800225 1447409	2003-12-31	+ 669,839 + +
WHITBY HYDRO ENERGY CORP	1447409	2003-12-31	+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
	Transfer to 85	Total	= 669,839



#### Ministry of Finance Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

# **Corporate Minimum Tax - Associated Corporations**

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whithy Llydro Flortrio Corneration	1900335	2002 42 24
Whitby Hydro Electric Corporation	1800225	2003-12-31

Name of Associated Corporation (Canadian and Foreign)	Corporations Tax Number	Taxation Year End	Total Assets	Total Revenue
WHITBY HYDRO ENERGY SERV CORP	1800225	2003-12-31	<sup>+</sup> 6,348,826	<sup>+</sup> 7,953,016
WHITBY HYDRO ENERGY CORP	1447409	2003-12-31	+ 30,432,176	+ 65,000
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
	l	Totals	= 36,781,002	= 8,018,016



#### Ministry of Finance

CorporationsTax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

# Ontario Charitable Donations and Gifts Schedule 2 page 1 of 3

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2003-12-31

- For use by a corporation to claim any of the following:
  - Charitable donations;
  - Gifts to Her Majesty in right of Ontario, to Ontario crown agencies, or to Ontario Crown foundations;
  - Gifts to Canada or a province;
  - Gifts of certified cultural property; or
  - Gifts of certified ecologically sensitive land.
- The donations and gifts are eligible for a five year carry-forward.
- Use this schedule to show a credit transfer following an amalgamation or wind-up of subsidiary as described under subsection 87(1) and 88(1) of the federal *Income Tax Act* (Canada).
- File one completed copy of this schedule with your CT23.

Part 1 - Charitable Donations				_	
Charitable Donations at end of precedi	ng taxation year			+	0 A
<b>Deduct:</b> Donations expired after 5 tax	ation years				0 в
Charitable donations at beginning of ta	xation year			=	<u>0</u> c
Add: Donations transferred on am	algamation or wind-up o	of subsidiary .	+	0 D	
Total current year charitable	donations made			1,693,068 <sub>E</sub>	
Subtotal D + E				1,693,068	1,693,068 F
Total donations available C + F					1,693,068 <sub>G</sub>
Deduct: Amount applied against taxal	ble income (amount <b>T</b> )				1,693,068 T
Charitable donations closing balance	e			=	0 H
Part 2 - Maximum Deduction	Calculation for Do	onations			
Ontario net income for tax purposes m	ultiplied by 75%			=	2,517,877
Note: For credit unions the Ontario ne	et income for tax purpos			_	
deduction of payments pursuan	t to allocations in propo	rtion to borrowing an	d bonus interest.		
Ontario taxable capital gains arising in	respect of gifts of capita	al property		<b>0</b> 1	
Ontario taxable capital gain in respect of non-qualifying securities per subsec	of deemed gifts tion 40(1.01) ITA		+	0 к	
Add the lesser of:					
The amount of the recapture allowance in respect of chari-			0 L		
2. The lesser of:					
2a. Proceeds of dispositions less outlays and expenses		0 м			
2b. The capital cost		0 N			
The lesser of <b>M</b> and <b>N</b>		0	0 0		
The lesser of <b>L</b> and <b>O</b>			0 +	0 P	
Subtotal J + K + P				<u>0</u> Q	
25% X <b>0</b>	Q			=	0 R
Maximum deduction allowable I + R				=	2,517,877s
Claim for charitable donations (not e	exceeding the lesser of	<b>G</b> from Part 1, <b>S</b> and	net income for tax purp	poses)	1,693,068 T

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End	
Whitby Hydro Electric Corporation	1800225	2003-12-31	
Part 3 - Gifts to Her Majesty in right of Ontario			
For use by a corporation claiming gifts to Her Majesty in right of Ontario, to Ontario or to Ontario Crown Foundations.	o Crown Agencies,		
Gifts to Ontario Crown Agency or Ontario Crown Foundation at end of the preceding taxal	tion year+	0	
Deduct: Gifts expired after 5 years		0	
Gifts to Ontario Crown Agency or Ontario Crown Foundation at the beginning of the taxati	ion year+	0	
Add: Gifts transferred on amalgamation or wind-up of a subsidiary	+	0	
Total current year gifts	+	0	
Subtotal	=	0	
<b>Deduct:</b> Amount applied against taxable income 2 of the CT23		0	
Gifts to Ontario Crown Agency or Ontario Crown Foundation closing balance	=	0	
Foundation Name	Date of Donation	Amount \$	
		0	
		0	
		0	
		0	
		0	
Total gifts to Her Majesty in right of Ontario  Part 4 - Maximum Deduction Calculation for Gifts to Her Majesty in	Right of Ontario	0	
Deduction is the lesser of:			
Ontario Net Income before deductions of gifts after deducting charitable donations and gifts to Her Majesty in right of Canada or a province other than Ontario		1,664,101	
2. Lesser of:			
2a. Ontario Net Income for the taxation year	3,357,169 v		
2b. Gifts made in the taxation year or any of the five preceding taxation years to Her Majesty in Right of Ontario, an Ontario Crown Agency or an Ontario Crown Foundation	ation O w		
The lesser of <b>V</b> and <b>W</b>	0	0	
Maximum deduction allowable the lesser of U and X		ansfer to 2 of the CT23	
Part 5 - Gifts to Canada or a province other than Ontario			
Gifts to Canada or a province other than Ontario at the end of the preceding year	+	0	
<b>Deduct:</b> Gifts to Canada or a province other than Ontario expired after five taxation year	rs	0	
Gifts to Canada or a province other than Ontario at the beginning of the taxation ye		0	
Add: Gifts to Canada or a province other than Ontario transferred on amalgamation of		0	
Total current year Gifts to Canada or a province other than Ontario ( <i>Not applica</i>	· · · · · · · · · · · · · · · · · · ·		
made after February 18, 1997, unless a written agreement was made before th		0	
Subtotal			
<b>Deduct:</b> Amount applied against taxable income		0	
Gifts to Canada or a province other than Ontario closing balance	=	0	

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2003-12-31

Part 6 - Gifts of certified cultural property	
Gifts of certified cultural property at the end of the preceding taxation year	+0
<b>Deduct:</b> Gifts of certified cultural property expired after five years	0
Gifts of certified cultural property at the beginning of the taxation year	=0
Add: Gifts of certified cultural property transferred on amalgamation or wind-up of a subsidiary	+0
Total current year gifts of certified cultural property	+0
Subtotal	=0
<b>Deduct:</b> Amount applied against taxable income	
Gifts of certified cultural property closing balance	=0
Part 7 - Gifts of certified ecologically sensitive land	
Part 7 - Gifts of certified ecologically sensitive land  Gifts of certified ecologically sensitive land at the end of the preceding taxation year	
Gifts of certified ecologically sensitive land at the end of the preceding taxation year	
Gifts of certified ecologically sensitive land at the end of the preceding taxation year  Deduct: Gifts of certified ecologically sensitive land expired after five years  Gifts of certified ecologically sensitive land at the beginning of the taxation year	
Gifts of certified ecologically sensitive land at the end of the preceding taxation year  Deduct: Gifts of certified ecologically sensitive land expired after five years  Gifts of certified ecologically sensitive land at the beginning of the taxation year	
Gifts of certified ecologically sensitive land at the end of the preceding taxation year  Deduct: Gifts of certified ecologically sensitive land expired after five years  Gifts of certified ecologically sensitive land at the beginning of the taxation year  Add: Gifts of certified ecologically sensitive land transferred on amalgamation or wind-up of a subsidiary	+ 0 + 0
Gifts of certified ecologically sensitive land at the end of the preceding taxation year  Deduct: Gifts of certified ecologically sensitive land expired after five years  Gifts of certified ecologically sensitive land at the beginning of the taxation year  Add: Gifts of certified ecologically sensitive land transferred on amalgamation or wind-up of a subsidiary  Total current year gifts of certified ecologically sensitive land	- 0 - 0 - 0 - + 0 - + 0

## Part 8 - Analysis of balance by year of origin

Year of origin	Charitable donations	Gifts to Her Majesty in right of Ontario	Gifts to Canada or a province other than Ontario	Gifts of certified cultural property	Gifts of certified ecologically sensitive land
2002-12-31	0	0	0	0	0
2001-12-31	0	0	0	0	0
2000-12-31	0	0	0	0	0
1999-12-31	0	0	0	0	0
1998-12-31	0	0	0	0	0
1997-12-31	0	0	0	0	0
Totals	0	0	0	0	0_

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225

Year Ended:

Ont. Sch. 008 2003-12-31

#### Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

## Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5g)? [Y/N] N

1	2	3	4	5	6	7	8	9	10	11	12	13
Class	Ontario	Cost of	Net	Proceeds	Ontario	50% rule	Reduced	CCA	Recapture	Terminal	Ontario	Ontario
number	unde-	acquisitions	adjustments	of	unde-	(1/2 of	unde-	rate	of	loss	capital	unde-
	preciated	during the	(show	dispositions	preciated	the amount,	preciated	8	capital		cost	preciated
	capital	year (new	negative	during the	capital	if any, by	capital		cost		allowance	capital
	cost at the	property	amounts in	year	cost	which the	cost		allowance		(column 8	cost
	beginning	must be	brackets)	(amount	(column 2	net cost	(column 6				multiplied	at the end
	of the year	available		not to	plus	of	minus				by	of the year
	(unde-	for use)		exceed	column 3	acquisitions	column 7)				column 9;	(column 6
	preciated			the capital	or minus	exceeds					or a lower	minus
	capital			cost)	column 4	column 5)					amount)	column 12)
	cost at the				minus							
	end of the				column 5)							
	prior year's											
	CCA	See note 1				See note 2						
	schedule)	below				below						
1	39,659,699	6,715,444	-3,442,013	0	42,933,130	3,357,722	39,575,408	4	0	0	1,647,805	41,285,325
8	1,754,075	301,035	202,590	5,661	2,252,039	147,687	2,104,352	20	0	0	420,870	1,831,169
10	575,427	60,393	0	0	635,820	30,196	605,624	30	0	0	181,687	454,133
12	38,579	28,757	0	0	67,336	14,378	52,958	100	0	0	52,958	14,378
17	290,266	0	0	0	290,266	0	290,266	8	0	0	23,221	267,045
2	12,520,305	0	0	0	12,520,305	0	12,520,305	6	0	0	751,218	11,769,087
stotal	54,838,351	7,105,629	-3,239,423	5,661	58,698,896	3,549,983	55,148,913		0	0	3,077,759	55,621,137

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225

Year Ended: 2003-

Ont. Sch. 008 2003-12-31

#### Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

#### Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5g)? [Y/N] N

1	2	3	4	5	6	7	8	9	10	11	12	13
Class	Ontario	Cost of	Net	Proceeds	Ontario	50% rule	Reduced	CCA	Recapture	Terminal	Ontario	Ontario
number	unde-	acquisitions	adjustments	of	unde-	(1/2 of	unde-	rate	of	loss	capital	unde-
	preciated	during the	(show	dispositions	preciated	the amount,	preciated	8	capital		cost	preciated
	capital	year (new	negative	during the	capital	if any, by	capital		cost		allowance	capital
	cost at the	property	amounts in	year	cost	which the	cost		allowance		(column 8	cost
	beginning	must be	brackets)	(amount	(column 2	net cost	(column 6				multiplied	at the end
	of the year	available		not to	plus	of	minus				by	of the year
	(unde-	for use)		exceed	column 3	acquisitions	column 7)				column 9;	(column 6
	preciated			the capital	or minus	exceeds					or a lower	minus
	capital			cost)	column 4	column 5)					amount)	column 12)
	cost at the				minus							
	end of the				column 5)							
	prior year's											
	CCA	See note 1				See note 2						
	schedule)	below				below						
Total	54,838,351	7,105,629	-3,239,423	5,661	58,698,896	3,549,983	55,148,913		0	0	3,077,759	55,621,137
	========	=======	========	========	========	=======	========		========	========	========	========
							Enter	in boxe	s [650]	[650]	[650] on	the CT23

- Note 1. Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3.

  List separately any acquisitions that are not subject to the 50% rule. See Regulation 1100(2) and (2.2) of the "Income Tax Act" (Canada).
- Note 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.
- Note 3. If the taxation year is shorter than 365 days, prorate the CCA claim.
- Note 4. Ontario recapture should be included in net income after deducting the federal recapture and the Ontario terminal loss is deducted from net income after including the federal terminal loss.

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## Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

# Ontario Cumulative Eligible Capital Deduction Schedule 10

(For taxation years 2000 and later)

Corporati	on's Legal Name			(MOF)	Account No.	Taxation Year End
Whitby F	Hydro Electric Corporation	1		1800225		2003-12-31
	•	has eligible capital property. le capital account must be kept for ea	ch business.			
Part 1	- Calculation of cur	rent year deduction and carry-	forward			
Ontario (	Cumulative eligible capital	- balance at end of preceding taxation	rear (if negative, enter zero)			1,199,088 <sup>A</sup>
Add:	Cost of eligible capital	property acquired during the taxation yea	r+	0 <sup>B</sup>		
	Amount transferred on	amalgamation or wind-up of subsidiary		Oc		
	Other adjustments			0 <sup>D</sup>		
Total of	B+C+D		=	_	X 0.75 =	0 <sup>E</sup>
Subtota			_			1,199,088 <sup>F</sup>
		les (less outlays and expenses not other				,,
Deduct.	from the disposition of The gross amount of a as provided for in subs	all eligible capital property during the taxa reduction in respect of a forgiven debt obection 80(7) of the <i>Income Tax Act</i> (Cana	tition year + ligation da) +	0 <sup>H</sup>		
Total of	Other adjustments			0	V 0.75	0,1
			_	•	X 0.75 =	1,199,088 <sup>K</sup>
	cumulative eligible capi negative, enter zero at li	ne M and proceed to Part 2			· · · · · · · - L	1,100,000
Current	year deduction	1,199,088 K X 7.00% *			=	83,936 <sup>L</sup>
* The ma	aximum current year dedu	uction is 7%. However, you can claim any	amount up to the maximum.		Enter am	ount in box 651 of the CT23
						1,115,152 <sup>M</sup>
		tal - closing balance K - L (if negative	•		= ∟	1,115,152
		mum deduction of 7% may be claimed. T the maximum amount prorated for the nu			66 days.	
Part 2		luded in income arising from d	sposition			
<b>A</b>						N
	rom line K above (show a	as a positive amount)eductions from income for				0 N
	ears beginning after Jun			01		
		d cumulative eligible capital subsection 80(7) of the ITA		02		
	cumulative eligible capital years beginning before Ju		03			
Negative that were	balances in the cumulati	ve eligible capital account	04			
Line 3 de	duct line 4		0	05		
Total line	s1+2+5			06		
	om previous Ontario Sche	edule 10 for taxation years ending after Fe	ebruary 27, 2000	07		
Line <b>T</b> fro				0		00
	ne <b>7</b> from line <b>6</b>					
Deduct li						0 <sup>P</sup>
Deduct li N - O (ca	annot be negative)					0 <sup>Q</sup>
Deduct li N - O (ca	nnnot be negative)					0 <sup>Q</sup>
Deduct li N - O (ca Amount o	nnnot be negative)	0 X 1/2				0 <sup>Q</sup>
Deduct li N - O (ca Amount o P - Q Amount o	on line R	0 X 1/2				0 <sup>Q</sup> 0 <sup>R</sup> s
Deduct li N - O (ca Amount o P - Q Amount o Lesser o	on line R	0 X 1/2			_	0 <sup>Q</sup> 0 <sup>R</sup> s 0



# Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

## **Taxable Capital of Associated Corporations**

(Applicable to an associated group that has a permanent establishment in Canada)

Schedule CT21

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2003-12-31

This schedule must be completed in determining the aggregate taxable capital of an associated group and/or partnership that has a permanent establishment (PE) in Canada.

Name of Associated Corporation (Must have a PE in Canada)	Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Taxable Capital
WHITBY HYDRO ENERGY SERV CORP	1800225	2003-12-31	+ 4,778,325
WHITBY HYDRO ENERGY CORP	1447409	2003-12-31	+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
	Aggrega	te of taxable capital	= 4,778,325

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Transfer to box 540 of the CT23

Whitby Hydro Electric Corporation Instal-Fed.
Account/Business No.:864773395RC0001 Year Ended: 2003-12-31

#### - FEDERAL TAX INSTALMENTS

For The Taxation Year Ended: 2004-12-31

The following is a list of federal instalments payable for the current taxation year. The last column indicates the instalments payable to Revenue Canada. The instalments are due no later than on the dates indicated, otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Receiver General. Payment may be made either to an authorized financial institution or filed with form T9 (instalment form) and addressed to the appropriate Revenue Canada Taxation Centre.

	Instalments	Instalments	Cumulative	Instalments
Date	Required	Paid	Difference	Payable
2004-01-31	16,235	0	0	16,235
2004-02-29	16,235	0	0	16,235
2004-03-31	16,235	0	0	16,235
2004-04-30	16,235	0	0	16,235
2004-05-31	16,235	0	0	16,235
2004-06-30	16,235	0	0	16,235
2004-07-31	16,235	0	0	16,235
2004-08-31	16,235	0	0	16,235
2004-09-30	16,235	0	0	16,235
2004-10-31	16,235	0	0	16,235
2004-11-30	16,235	0	0	16,235
2004-12-31	16,235	0	0	16,235
Total	194,820	0		194,820
	========	========		========

Page 1 of (1 or 3)

Corporate Taxprep / Taxprep des sociétés - TP-10

Whitby Hydro Electric Corporation Instal-Fed.
Account/Business No.:864773395RC0001 Year Ended: 2003-12-31

Indicate Instalment Method Chosen [1-3]: 1 1st Instalment Base Method

If instalments are starting late, indicate the MONTH in which you want them to start (1=January, 2=February, etc.)  $\ 1$ 

1. 1st INSTALMENT BASE METHOD		
1st Instalment Base Amount (Amount (I) Below)	194,816 / 12 =	16,235
	Monthly Instalments Required	16,235

2. COMBINE	ED 1st AND 2nd INSTALMENT BASE METHOD ———						
2nd Instalment E							
Indicate:	Part I Tax	0					
	Part I.3, VI & VI.I Tax	109,510 0					
	Total	109,510	/	12	=	(A)	9,126
<b>Less:</b> 1/12 of Es	stimated Current Yr Credits [(H) below / 12]	• • • • • • • • • • • • • • • • • • • •			••		0
Each of the first	2 Instalment Payments	• • • • • • • • • • • •	• • •		=	(B)	9,126
Total tax from (I)	) below	194,816					
Less: Amount (E	3) above x 2	18,252					
		176,564	/	10	=		17,657
Each of the remains	aining 10 Instalment Payments	• • • • • • • • • •	• • • •				17,657

3. ESTIMATED TAX METHOD					
or I of minimal I is a second of the second					
Instalment Base Amount					
(Amount (I) Below)	0	/	12	=	0
	Monthly Instalme	nts Re	quired		0
	•		•		

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Whitby Hydro Electric Corporation Instal-Fed.
Account/Business No.:864773395RC0001 Year Ended: 2003-12-31

INSTALMENT BASE CALCULATION		
	1st Instalment Base Method	Estimated Tax Method
Taxable Income	352,814	0
CALCULATION OF TAX PAYABLE Total of:		
Federal Part I Tax	134,069	0
Federal Surtax	3,952	0
Refundable Tax on a CCPC's Investment Income	0	0
	120.001	
Subtotal (A) Less Total of:	138,021	0
Small Business Deduction	0	0
Investment Corporation Deduction	0	0
Federal Tax Abatement	35,281	0
Manufacturing and Processing Profits Deduction		0
Non-Business Foreign Tax Credit	0	0
Business Foreign Tax Credit	0	0
Tax Reduction, General and Accelerated	17,641	0
Logging Tax Credit	0	0
Federal Political Contribution Tax Credit	0	0
resource deduction	0	0
Qualifying Environmental Trust Tax Credit	0	0
Subtotal (B)	52,922	0
Total Part I Tax Payable (A) - (B) = (C)	85,099	0
<b>Add:</b> Part I.3 Tax	109,717	9
Part VI Tax(D.1)	0	0
Part VI.I Tax (D.2)	0	0
Provincial/Territorial Tax(E)	0	0
Total		
Parts I, I.3, VI, VI.I and		
Provincial/Territorial Tax = (F)	194,816	0
Adjustment for Short Taxation Years:		
x 365/# of days in year if < 365(G)	365 / <b>365</b> <b>194,816</b>	365 / <b>0</b>
Less - Estimated Current Year Credits:	•	•
Investment Tax Credit Refund	0	0
Federal Capital Gains Refund	0	0
Provincial and Territorial Capital	0	0
Gains Refund	0	0
Tax Withheld at Source	0	0
Other Estimated Credits	0	0
Total Estimated Current Year Credits (H)	0	0
INSTALMENT BASE AMOUNT (G) - (H) = (I)	194,816	0
	========	========

Whitby Hydro Electric Corporation Instal-Ont.

Corp. Tax Acct. No.: 1800225 Year Ended: 2003-12-31

#### - ONTARIO TAX INSTALMENTS

For The Taxation Year Ended: 2004-12-31

The following is a list of Ontario instalments payable for the current taxation year. The last column indicates the instalments payable to the Ontario Ministry of Revenue. The instalments are due no later than on the dates indicated otherwise non-deductible interest will be charged. A cheque or money order should be made payable to the Minister of Finance. Payment may be made either to a chartered bank in Ontario or filed with an instalment form and addressed to:

Ministry of Revenue (Ontario) Corporation Tax Branch P.O. Box 620 33 King Street West Oshawa, Ontario L1H 8E9

Quarterly Instalment				
Date	Instalments Required	Instalments Paid	Cumulative Difference	Instalments Payable
2004-03-31	0	0	0	0
2004-06-30	0	0	0	0
2004-09-30	0	0	0	0
2004-12-31	0	0	0	0
	0	0		0
	========	========		========

	Instalments	Instalments	Cumulative	Instalments
Date	Required	Paid	Difference	Payable
2004-01-31	17,516	0	0	17,516
2004-02-29	17,516	0	0	17,516
2004-03-31	17,516	0	0	17,516
2004-04-30	17,516	0	0	17,516
2004-05-31	17,516	0	0	17,516
2004-06-30	17,516	0	0	17,516
2004-07-31	17,516	0	0	17,516
2004-08-31	17,516	0	0	17,516
2004-09-30	17,516	0	0	17,516
2004-10-31	17,516	0	0	17,516
2004-11-30	17,516	0	0	17,516
2004-12-31	17,516	0	0	17,516
Total	210,192	0		210,192
	========	========		========

Whitby Hydro Electric Corporation Instal-Ont. Corp. Tax Acct. No.:1800225 Year Ended: 2003-12-31

Indicate Instalment Method Chosen [1-3]: 1		
1. 1st Instalment Base Method     2. Combined 1st and 2nd Instalment Base Method     3. Estimated Tax Method		
Do not used the quarterly payment even if applicable "X" to continue monthly payments	[	]
If instalments are starting late, indicate the MONTH in which you want them to start (1=January, 2=February, etc.) 1		

1. 1st INSTALMENT BASE METHOD		
1st Instalment Base Amount (Amt (I) Below)	210,182 / 12 =	17,516
	Monthly Instalments Required	17,516
	Quarterly Instalments Required	0

2nd Instalmen	t Base Amount:						
Indicate:	Income Tax, C.M.T	0					
	Capital Tax, Prem. Tax	159,978					
	Total	159,978	/	12	=	(A)	13,332
ach of the fir	st 2 Instalment Payments	• • • • • • • • • • • • • • • • • • • •	• • •		=	(B)	13,332
otal tax from	(I) below	210,182					
.ess: Amount	t (A) above x 2	26,664					
		183,518	/	10	=		18,352
Each of the re	maining 10 Instalment Payments	• • • • • • • • • •	• • • •		=		18,352
		Quarterly Instal	lments	Requ	ired		0

3. ESTIMATED TAX METHOD		
Instalment Base Amount		
(Amt (I) Below)	0 / 12 =	0
	Monthly Instalments Required	0
	Quarterly Instalments Required	0

Whitby Hydro Electric Corporation Instal-Ont.
Corp. Tax Acct. No.: 1800225 Year Ended: 2003-12-31

- INSTALMENT BASE CALCULATION		
	1st Instalment Base Method	Estimated Tax Method
Ontario Taxable Income	352,814	0
CALCULATION OF TAX PAYABLE		
Gross Ontario Tax	44,102	0
ess Total of:		
ncentive Deduction for an S.B.C., net of surtax	0	0
Manufacturing and Processing Profits Credit	0	0
dditional deduction for credit unions	0	0
redit for foreign taxes paid	0	0
redit for Investment in S.B.D.C	0	0
pecified credits applied against income tax	0	0
otal Deduction and Credits(B)	0	0
ncome Tax(A) - (B) = (C)	44,102	0
.dd: Capital Tax(D)	166,080	0
Corporate minimum tax paid (credited) (E)		0
Premium Tax(F)	0	0
<b>Total</b> Income Tax and Other Taxes (C+D+E+F) = (G)	210,182	0
djustment for Short Taxation Years		
365 / number of days in year if < 365	365 / <b>365</b>	365 / <b>365</b>
(H)	, , ,	0
ess: Total estimated current year credits	0	0
(1)	210,182	
(1)	210,102	U

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CCH Canadian Ltd. - Corporate Taxprep, 2003 CT23, ver 2-2004

Financial Statements of

# WHITBY HYDRO ELECTRIC CORPORATION

December 31, 2003

# Deloitte.

Deloitte & Touche LLP 5140 Yonge Street Suite 1700 Toronto ON M2N 6L7 Canada

Tel: (416) 601-6150 Fax: (416) 601-6151 www.deloitte.ca

# **Auditors' Report**

To the Shareholder of Whitby Hydro Electric Corporation

We have audited the balance sheet of the Whitby Hydro Electric Corporation as at December 31, 2003 and the statements of earnings and retained earnings and of cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Whitby Hydro Electric Corporation as at December 31, 2003 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Delsitte + Tourse cut

Toronto, Ontario March 5, 2004

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December 31, 2003

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Statement of Earnings and Retained Earnings		2
Statement of Cash Flows		3
Notes to the Financial Statements		4-9

# **Balance Sheet**

**December 31, 2003** 

	2003	2002
ASSETS		
CURRENT		
Cash	\$ 8,321,805	\$ 4,720,844
Accounts receivable	4,863,703	3,986,572
Unbilled revenue	7,085,353	9,505,018
Inventory Due from Town of Whitby	831,170 171,333	715,229
Prepaid expenses and deposits	1/1,555	312,251 22,280
Tropaid expenses and deposits	21,273,364	19,262,194
CAPITAL ASSETS (Note 3)	49,151,273	48,517,468
OTHER ASSET - Deferred charges	55,012	67,661
	\$ 70,479,649	\$ 67,847,323
LIABILITIES		
CURRENT		
Accounts payable	\$ 7,293,208	\$ 7,272,601
Income taxes payable	95,221	71,887
Due to Whitby Hydro Energy Service Corporation	2,578,955	1,842,223
Current portion of consumer and other deposits	178,095	112,182
	10,145,479	9,298,893
OTHER LIABILITIES		
Consumer and other deposits, less amount included		
under current liabilities	1,480,697	1,042,625
Long-term debt (Note 4)	28,337,942	28,337,942
	29,818,639	29,380,567
	39,964,118	38,679,460
EQUITY		
SHARE CAPITAL		
Authorized - unlimited number of common shares Issued - 165 common shares	29,494,042	29,494,042
RETAINED EARNINGS (DEFICIT)	1,021,489	(326,179)
TETT MADE E. MATINOS (BET TOTT)	30,515,531	29,167,863
	\$ 70,479,649	\$ 67,847,323
APPROVED BY THE BOARD		
Director		
Director		<b>.</b>

# Statement of Earnings and Retained Earnings Year ended December 31, 2003

	2003	2002
		(Note 12)
ENERGY REVENUE (Note 7)	\$ 69,842,046	\$ 68,033,921
ENERGY COST	54,633,095	56,166,638
GROSS MARGIN ON ENERGY SOLD	15,208,951	11,867,283
OTHER INCOME		
Interest	320,189	148,826
Late payment penalties	319,508	206,449
Miscellaneous	403,691	230,072
Rentals	152,636	159,013
	1,196,024	744,360
	16,404,975	12,611,643
EXPENDITURE (Note 7)		
Operation maintenance	2,774,831	2,341,296
Administration	6,250,457	4,468,325
Financial expense (Note 4)	2,565,907	2,065,667
Amortization of capital assets and deferred charges	3,229,937	3,248,622
	14,821,132	12,123,910
EARNINGS BEFORE INCOME TAXES	1,583,843	487,733
INCOME TAXES (Note 5)	236,175	131,426
NET EARNINGS	1,347,668	356,307
DEFICIT, BEGINNING OF YEAR	(326,179)	(682,486)
RETAINED EARNINGS (DEFICIT), END OF YEAR	\$ 1,021,489	\$ (326,179)
	,,	. (===,-,)

# **Statement of Cash Flows**

Year ended December 31, 2003

	2003	2002
NET INFLOW (OUTFLOW) OF CASH RELATED		
TO THE FOLLOWING ACTIVITIES	8	
ODED ATTRIC		
OPERATING	# 1 2 4 T ( C C	<b>0 0 5 6 0 0 0 0</b>
Net earnings	\$ 1,347,668	\$ 356,307
Items not affecting cash  Amortization of capital assets	2 544 110	2 422 210
•	3,544,110	3,433,218
Amortization of contributed capital	(326,822)	(197,245)
Amortization of deferred charges	12,649	12,648
	4,577,605	3,604,928
Changes in non-cash working capital components		
Accounts receivable	(877,131)	2,105,229
Unbilled revenue	2,419,665	(5,218,217)
Inventory	(115,941)	197,910
Due from Town of Whitby	140,918	(297,072)
Due to Whitby Hydro Energy Services Corporation	736,732	(189,408)
Income taxes payable	23,334	123,304
Prepaid expenses and deposits	22,280	(6,397)
Accounts payable	20,607	411,965
	6,948,069	732,242
	0,240,002	132,242
INVESTING		
Additions to capital assets	(3,851,093)	(3,074,375)
		• •
FINANCING		
Increase in consumer and other deposits	503,985	221,710
NET CASH INFLOW (OUTFLOW)	3,600,961	(2,120,423)
CASH POSITION, BEGINNING OF YEAR	4,720,844	6,841,267
CASH POSITION, END OF YEAR	\$ 8,321,805	\$ 4,720,844
CASH COSTITON, END OF TEAM	9 0,321,003	3 4,720,044
SUPPLEMENTARY CASH FLOW INFORMATION		
Interest paid	\$ 2,565,907	\$ 2,065,667
Income taxes paid	\$ 372,563	\$ 198,292
å	- 0,=,000	
NON-CASH TRANSACTIONS		
Capital assets contributed by third parties	\$ 3,239,423	\$ 3,048,409
	~ 0,207, 120	Ψ 5,010,107

# Notes to the Financial Statements

December 31, 2003

#### 1. NATURE OF OPERATION

Whitby Hydro Electric Corporation ("the Corporation") was incorporated November 1, 2000 under the laws of the Province of Ontario.

The Corporation is indirectly owned by the Town of Whitby.

The principal activity of the corporation is to distribute electricity to the Town of Whitby, under the license issued by the Ontario Energy Board (OEB).

#### 2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles (GAAP) and reflect the following policies as set forth in the Accounting Procedures Manual issued by the Ontario Energy Board under the authority of the Ontario Energy Board Act, 1998.

## Regulation

The Whitby Hydro Electric Corporation is regulated by the Ontario Energy Board "OEB" and any power rate adjustments require OEB approval.

#### Inventory

Transformers are valued at cost on a specific-item basis. Other inventories are valued at the lower of average cost and replacement cost.

### Capital assets

Capital assets purchased or constructed by the Corporation are recorded as an asset at cost. Amortization is provided on a straight-line basis over the estimated useful lives of the assets.

The estimated service lives of the various assets used in calculating amortization are as follows:

Building	50-60 years
Plant and equipment	3-10 years
Transmission and distribution system	15-35 years
Office equipment	5-10 years

#### Deferred charges

Deferred charges are amortized on a straight-line basis over the estimated term of the benefit.

## Notes to the Financial Statements

December 31, 2003

### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition

Energy and distribution revenue is recorded on the basis of regular meter readings plus estimates of customer usage since the last meter reading date to the end of the year. The related cost of power is recorded on the basis of power consumed.

Contributions in aid of construction

Contributions in aid of construction consist of third party contributions toward the cost of constructing distribution assets and may be refunded by the Corporation based on future economic evaluations, in accordance with the OEB Distribution System Code. They are accounted for as reductions to the cost of related capital assets and are amortized at rates corresponding to the useful lives of the related capital assets.

Payment in lieu of income taxes

Under the Electricity Act, 1998, the Corporation is required to make payments-in-lieu of corporate taxes to the Ontario Electricity Financial Corporation (OEFC), commencing October 1, 2001. These payments are calculated in accordance with the rules for computing taxable income and taxable capital and other relevant amounts contained in the Income Tax Act (Canada) and the Corporations Tax Act (Ontario) as modified by the Electricity Act, 1998, and related regulations. Prior to October 1, 2001, the Corporation was not subject to income or capital taxes.

The Corporation, regulated by the Ontario Energy Board, provides for payments-in-lieu of corporate income taxes using the taxes payable method.

Under the taxes payable method, no provisions are made for future income taxes as a result of temporary differences between the tax basis of assets and liabilities and their carrying amounts for accounting purposes. Rate-regulated enterprises need not recognize future income taxes to the extent that future income taxes are expected to be included in the rates charged to and recovered from future customers.

Payments-in-lieu of income taxes are henceforth referred to as income taxes.

Use of estimates

The preparation of financial statements in conformity with Canadian GAAP requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Due to the inherent uncertainty in making estimates, actual results could differ from those estimates.

# Notes to the Financial Statements

December 31, 2003

## 3. CAPITAL ASSETS

			2003		2002
	 Cost		ccumulated mortization	Net Book Value	Net Book Value
Land	\$ 393,065	\$	-	\$ 393,065	\$ 393,065
Buildings, plant and equipment Transmission and	14,288,943		5,137,100	9,151,843	9,049,772
distribution system	79,034,148		32,915,440	46,118,708	42,571,599
Other equipment	 3,735,683	1	2,681,715	1,053,968	1,156,741
	97,451,839		40,734,255	56,717,584	53,171,177
Contributions in aid of construction	(8,170,540)		(604,229)	(7,566,311)	(4,653,709)
	\$ 89,281,299	\$	40,130,026	\$ 49,151,273	\$ 48,517,468

Amortization provided for in the current year totaled \$3,544,110 (2002 - \$3,433,218).

## 4. LONG-TERM DEBT

	2003	2002
7-1/4% promissory note issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with notice of twelve months. The Town of Whitby does not anticipate calling this note before January 1, 2005.	<b>\$ 1,460,300</b>	\$ 1,460,300
7-1/4% promissory note issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with sixty days notice. The Town of Whitby does not anticipate calling this note before January 1, 2005.	5,061,000	5,061,000
Variable rate promissory note (2.59% - 9.29%) issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with sixty days notice. The Town of Whitby does not anticipate calling this note before January 1, 2005.	21,816,642	21,816,642
, , , , , , , , , , , , , , , , , , , ,	\$ 28,337,942	\$ 28,337,942
		+ ==,557,512

Interest on long-term debt is \$2,500,000 (2002 - \$2,000,000).

## Notes to the Financial Statements

December 31, 2003

#### 5. INCOME TAXES

The Corporation became obligated to make payments-in-lieu of taxes on October 1, 2001. There were no income or capital taxes in the periods prior to October 1, 2001.

The provision for income taxes under the taxes payable method for the year is \$236,175 (2002 - \$131,426).

Future income taxes have not been recorded in the accounts as they are expected to be reflected through future distribution revenues. As at December 31, 2003, future income tax assets of \$2,881,683 (2002 - \$2,778,534) have not been recorded on the balance sheet. Future income tax benefits (expense) of \$103,149 (2002 - (\$150,715)) have not been reflected in the income tax provision for the year ended December 31, 2003.

Significant components of the Corporation's future taxes as at December 31 are as follows:

	2003	2002
Tax benefit of loss carry forwards Capital assets	\$ -	\$ 395,128
Capital assets	2,881,683	2,383,406
Net future income tax asset	\$ 2,881,683	\$ 2,778,534

#### 6. FINANCIAL INSTRUMENTS

Fair value of financial instruments

The fair value of financial instruments that are included in the financial statements approximate their carrying amount due to the short-term maturity of those instruments. The fair value of long-term debt has not been calculated on the basis that the future terms of the promissory notes are indefinite.

#### Credit risk

Credit risk results from the potential that a counter party will fail to perform its obligations. Accounts receivable are widely dispersed among numerous customers and hence the risk of significant credit loss is remote.

#### Interest rate risk

The Corporation has limited interest rate risk as its principal debt obligations bear fixed rates of interest.

# Notes to the Financial Statements

December 31, 2003

#### 7. RELATED PARTY TRANSACTIONS

The following summarizes the Corporation's related party transactions with the Town of Whitby for the years ended December 31, 2002 and December 31, 2003

	2003	2002
Revenue Energy and distribution	\$ 1,718,350	\$ 1,379,391
Expenditures Donations Interest expense	\$ 1,693,068 \$ 2,500,000	\$ - \$ 2,000,000

The following summarized the Corporation's related party transactions with associated companies for the years ended December 31, 2002 and December 31, 2003.

	2003	2002		
Vehicle replacement Capital services Operation and maintenance services	289,000 2,403,000 6,435,000		210,000 2,479,947 5,872,000	

#### 8. INTEREST IN LIMITED PARTNERSHIP

The Corporation is a limited partner of EnerConnect, a power procurement partnership. Whitby Hydro Electric Corporation has a 1.5463% (2002 - 1.535%) interest in this partnership. The investment of \$46,389 was expensed in the years in which it was made.

#### 9. FUTURE COMMITMENTS

The corporation has entered into an agreement with a service provider, which expires in 2005. The corporation is obligated to make the following payments under this agreement:

2004	\$ 130,500
2005	 43,500
	\$ 174,000

return this REMITTANCE FORM with your payment.

**Ontario** 

Ministry of Finance Corporations Tax Branch - Hydro PIL PO Box 620 33 King Street West Oshawa ON L1H 8E9

> Account No. 1800225

> > . 35 PX5003

WHITBY HYDRO ELECTRIC CORPORATION RAMONA ABI-RASHED, VP FIN 100 TAUNTON RD E PO BOX 59 WHITBY ON L1N 5R8

Remittance Advice - Payment-in-Lieu (PIL)

Electricity Act, 1998 Corporations Tax Act. R.S.O. 1990

Taxation Year End:	(YYYYMMDD)								
Payment Amount:	\$								
Taxation Year End:	(YYYYMMDD)	2	0	0	3	1	2	3	1
Payment Amount:	\$								
Total Payment Enclosed:	s								



Ministry of Finance Corporations Tax Branch - Hydro PIL PO Box 620 33 King Street West Oshawa ON L1H 8E9 Keep this portion for your records.

## Notice of Assessment

Electricity Act, 1998 • Corporations Tax Act, R.S.O. 1990 from 2003/01/01 to 2003/12/31

Account No. Assessment Date (year, month, day) Page WHITBY HYDRO ELECTRIC CORPORATION 1800225 2004/08/24 1 of 1

ASSESSMENT NO. 58

Tax: Federal and Provincial PIL Assessment Interest **Total Assessment Liability** 

404,998.00 94.95CR 404,903.05

SUMMARY OF 2003/12/31 TAXATION YEAR TRANSACTIONS

Payments/Transfers

Sub-Total

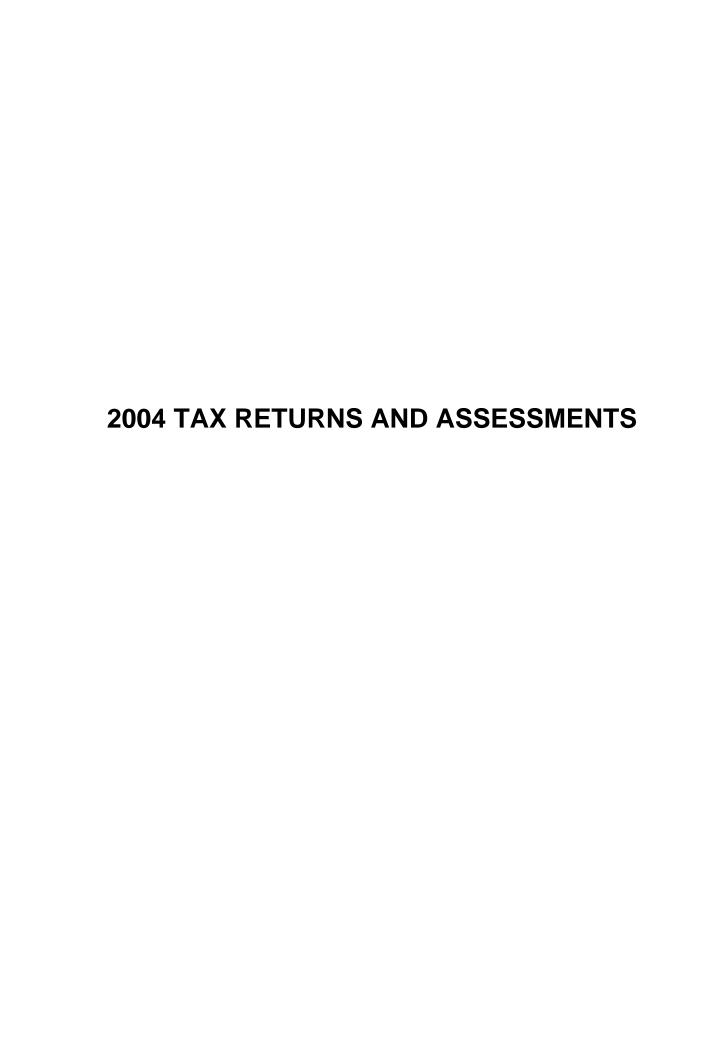
CREDIT BALANCE AVAILABLE IN THIS TAXATION YEAR

404,998.00CR

404,998.00CR 94.95CR

In accordance with s.s.80(8) of the Corporations Tax Act, as made applicable by s.95 of the Electricity Act, 1998, notice is hereby given of the amount of tax, penalty and interest for which you are assessed.

Total tax assessed as per company estimate





Ministry of Finance

Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

This return is a combination of the Ministry of Finance (MOF) CT23 Corporations Tax Return and the Ministry of Consumer and Business Services (MCBS) Annual Return. Page 1 is a common page required for both returns. For tax purposes, depending on which criteria the corporation satisfies, it must complete either the Exempt from Filing (EFF) declaration on page 2 or file the CT23 Return on pages 3-17, together with the applicable schedules on pages 18-21. Corporations that do not meet the EFF criteria but do meet the Short-Form criteria, may request and file the CT23 Short-Form Return (see page 2)

CT23 Corporations Tax and Annual Return For taxation years commencing after September 30, 2001 2003

Corporations Tax Act - Ministry of Finance (MOF) Corporations Information Act - Ministry of Consumer and Business Services (MCBS)

(formerly Ministry of Consumer and Commercial Relations) The Annual Return (common page 1 and MCBS Schedule A on pages 22 and 23,

and Schedule K on page 24) contains non-tax information collected under the authority of the Corporations Information Act for the purpose of maintaining a public database of corporate information. This read must be completed by Christian share-capital corporations or Foreign-Bus ness that capital habitations in Corporations or Foreign-Bus ness that capital habitations is completed by Christian share-capital corporations or Foreign-Bus ness that capital habitations is completed by Christian share-capital corporations or Foreign-Bus ness that capital habitations is completed by Christian share-capital corporations or Foreign-Bus ness that capital habitations is completed by Christian share-capital corporations or Foreign-Bus ness that capital habitations is completed by Christian share-capital corporations in Christian share-capital corporations or Foreign-Bus ness that capital share-capital corporations or Foreign-Bus ness that capital share-capital corporations in Christian share-capital share-capital corporations in Christian share-capital share-c

MCBS Annual Return Required? (Not required if already filed or Annual Return Required? Annual Return Required?)  Yes No Page 1 of 24	The state of the s
MCBS Annual Return Required?  Annual Return exempt. Refer to Guide)  X Yes No Page 1 of 24  Corporation's Legal Name (including punctuation)	
Corporation's Legal Name (including punctuation)	Ontarlo Corporations Tax Account No. (MOF)
Whitby Hydro Electric Corporation	1800225 This CT23 Return covers the Taxation Year
Mailing Address	year month day
	Start 2004-01-01
100 Taunton Road East	year month day
PO Box 59	End 2004-12-31
Whitby	
ON CA L1N-5R8	
Has the mailing address changed since last filed CT23 Return?  Yes  Date of Change  year month day	Date of Incorporation or Amalgamation  year month day
Registered/Head Office Address	2000-11-01
100 Taunton Road East	
PO Box 59	O-to-io
Whitby	Ontario Corporation No.
ON CA L1N-5R8	(MCBS)
Location of Books and Records	
100 Taunton Road East	Canada Customs and Revenue Agency
PO Box 59	(formerly Revenue Canada) Business No.
Whitby	If applicable, enter
ON CA L1N-5R8	864773395RC0001
Name of person to contact regarding this CT23 Return Telephone No. Fax No.	
005 660 5070	Jurisdiction Incorporated Ontario
RAMONA ABI-RASHED 905-668-5878 Address of Principal Office in Ontario (Extra-Provincial Corporations only) (MCBS)	
(moso)	If not incorporated in Ontario, indicate the date Ontario business activity commenced
	and ceased:  year month day
	Commenced
ON CA -	
Former Corporation Name (Extra-Provincial Corporations only)  X Not Applicable (MCBS)	Ceased year month day
	X Not Applicable
	Preferred Language/Langue de préférence
Information on Directors/Officers/Administrators must be completed on MCBS  No. of Schedule(s)	Y English French
Schedule A or K as appropriate. If additional space is required for Schedule A, only this schedule may be photocopied. State number submitted (MCBS).	Ministry use
If there is <b>no change</b> to the Di <u>rect</u> ors'/Officers'/Administrators' information previously	119811 9810 9811 9811 9811
submitted to MCBS, please X this box. Schedule(s) A and K are not required (MCBS).	
Certification (MCBS)	
I certify that all information set out in the Annual Return is true, correct and complete.	
Name of Authorized Person (Print clearly or type in full)	
RAMONA ABI-RASHED	
D O P Other individual having knowledge	
Title: Director X Officer Other individual having knowledge of the affairs of the Corporation  Note: Sections 13 and 14 of the Corporations Information Act provide penalties for making false or misleading states.	atements or omissions.

CT23 Page 3 of 24

Whitby Hydro Electric Corporation

1800225

2004-12-31

# CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

Type of Corporation – Please "X" box(es) if applicable	le in sections 1 & 2	Ontario Retail Sales Tax Vendor Permit No. (Use Head Office no.)
1 X Canadian-controlled Private (CCPC) all year (Generally a private corporation of which 50% or more shares are owned by Canadian residents.) (fed.s.125(7)(b))		if applicable, enter
2 Other Private		Ontario Employer Health Tax Account No. (Use Head Office no.)
3 Public		if applicable, enter
4 Non-share Capital	(nearest percent)	
	Share Capital with full voting rights owned by Canadian Residents 100,%	
5 Other (specify)		Specify major business activity
2 1 Family Farm Corporation s.1 (2)	14 Bare Trustee Corporation	
2 Family Fishing Corporation s.1 (2)	15 Branch of Non-resident s.63(1)	
3 Mortgage Investment Corporation s.47	16 Financial institution prescribed by Regulation only	
4 Credit Union s.51	17 Investment Dealer	
5 Bank Mortgage Subsidiary s.61 (4)	Generator of electrical energy for sale or producer of steam for use in the generation	
6 Bank s.1 (2)	producer of steam for use in the generation of electrical energy for sale	
7 Loan and Trust Corporation s.61 (4)  8 Non-resident Corporation	19 Hydro successor, Municipal Electrical Utility or subsidiary of either	
8 Non-resident Corporation 9 Non-resident Corporation s.2(2)(c)	Producer and seller of steam for uses other than for the generation of electricity	
10 Mutual Fund Corporation s.48	21 Insurance Exchange s.74.4	
Non-resident owned investment	22 Farm Feeder Finance Co-operative Corporation	
Corporation s.49	23 Professional Corporation (incorporated professionals only)	
reciprocal agreement with Canada s.28(b)		
Please "X" box(es) if applicable:		-
First Year of Filing	Final Taxation Year up to Dissolution (wind-up) (Note: For discontinued businesses, see Guide.)	Transfer or Receipt of Asset(s) involving a
Amended Return	Final Taxation Year before Amalgamation	corporation having a Canadian permanent establishment outside Ontario
Taxation Year End has changed - Canada Customs and Revenue Agency (formerly Revenue Canada)	Floating Fiscal Year End	Acquisition of Control fed s.249(4)
approval required		Date Control was acquired
		year month day
		Yes No
Was the corporation inactive throughout the taxation year?		
Has the corporation's Federal T2 Return been filed with the		
Are you requesting a refund due to: the Carry-back of a	Loss?	L X
an Overpayment?		X L
a Specified Refundation Are you a Member of a Partnership or Joint Venture?	able Tax Credit?	

Whitby Hydro Electric Corporation			tions Tax Account No. (Mi 1800225	OF) Taxation Year End 2004-12-31	C123	Page 4 of 24
Income Tax  Allocation – If you carry on a business th portion of taxable income deemed earned in	rough a permanent establishment in a juri that jurisdiction, to that jurisdiction (s.39)	isdiction outside Ontario, you (Int.B. 3008).		2004-12-31		DOLLARS ONLY
Net Income (loss) for Ontario purposes (per	reconciliation schedule, page 15)				n 690	3.774.884.
Subtract: Charitable donations					1	2,476,000.
Subtract: Gifts to Her Majesty in right of Can	ada or a province and gifts of cultural pro	perty (Attach schedule 2)			2	0.
Subtract: Taxable dividends deductible, per	ederal T2 SCH 3				3	0.
Subtract: Ontario political contributions (Attac	ch schedule 2A) (Int.B. 3002)				4	0.
Subtract: Federal Part VI.1 tax	O. X 9/3				5	0.
Subtract: Prior years' losses applied -	Non-capital losses			Fror	n 704	0.
	Net capital losses (page 16)	0.	inclusion X rate 50.0	000000% = -	714	0.
	Farm losses			Fror	п 724	0.
	Restricted farm losses			Fror	n 734	0.
	Limited partnership losses			Fror	n 754	0.
Taxable Income (Non-capital loss)			<u></u>	=	10	1,298,884.
Addition to taxable income for unused foreig  Adjusted Taxable Income 10 +	n tax deduction for federal purposes  11 (if 10 is negative, enter 1	1)	+ 11	<u>0.</u> 1,298,884.		
			Number of Days I			
Taxable Income			Days after Sept. 30, and before Jan. 1, 2			
From 10 (or 20 if applicable)	1,298,884. x 30 100. (	0000%x 12.5000% ocation	· ·	+ 73 366 =	+ 29	0.
From 10 (or 20 if applicable)	1,298,884.× 30 100.0	0000%× 14.0000%	Days after Dec. 31, 2	003 Total Days + 73 366 =	+ 32	181,844.
	Ontario All		A(( 5.1)	<u>.   10   335</u>	T	101,044.
Income Tax Payable (before deduction	on of tax credits) 29 + 3				= 40	181,844.
Incentive Deduction for Sm	all Business Corporations	(IDSBC) (s.41)	as at the second second			
		(15050) (01-11)	(if this section	is not completed, the	IDSBC wi	II be denied.)
Did you claim the federal Small Bu the federal Small Business Deduct	siness Deduction (fed.s.125(1)) ii	n the taxation year or w	ould you have claim	ed		
	siness Deduction (fed.s.125(1)) in the siness Deduction (fed.s.125(1)) in the provisions of fed.s.1	n the taxation year or w 25(5.1) not been applic	ould you have claim	ed		
the federal Small Business Deduct	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1 Canada for federal purposes (fed.s.125	n the taxation year or w 25(5.1) not been applic (1)(a))	rould you have claimable in the taxation y	ed (X)		
the federal Small Business Deduct  * Income from active business carried on in  Federal taxable income, less adjustment for	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1 Canada for federal purposes (fed.s.125	n the taxation year or w 25(5.1) not been applic (1)(a))	rould you have claimable in the taxation y	ed (X)		
the federal Small Business Deduct  * Income from active business carried on in  Federal taxable income, less adjustment for	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125  r foreign tax credit (fed.s.125(1)(b))  for federal purposes (fed.s.111)	n the taxation year or w 25(5.1) not been application (1)(a))	rould you have claims able in the taxation y	ed (X)		
* Income from active business carried on in Federal taxable income, less adjustment fo Add: Losses of other years deducted	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125  r foreign tax credit (fed.s.125(1)(b))  for federal purposes (fed.s.111)	n the taxation year or w 25(5.1) not been applications (1)(a))	rould you have claimable in the taxation y	ed ear? (X) 3,774,884.	Yes	
* Income from active business carried on in Federal taxable income, less adjustment fo Add: Losses of other years deducted Subtract: Losses of other years deducted Federal Business limit (line 410 of the T2 R	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125  r foreign tax credit (fed.s.125(1)(b))  for federal purposes (fed.s.111)  for Ontario purposes (s.34)	n the taxation year or w 25(5.1) not been application (1)(a))	298.884. 0. 0. 	ed (X)	Yes	
the federal Small Business Deduct  * Income from active business carried on in  Federal taxable income, less adjustment fo  Add: Losses of other years deducted  Subtract: Losses of other years deducted  Federal Business limit (line 410 of the T2 R  before the application of fed.s.125(5.1)	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125(1)(b)) for federal purposes (fed.s.111) for Ontario purposes (s.34)	n the taxation year or w 25(5.1) not been applications (1)(a))	rould you have claims able in the taxation y	ed ear? (X) 3,774,884.	Yes	
the federal Small Business Deduct  * Income from active business carried on in  Federal taxable income, less adjustment for Add: Losses of other years deducted  Subtract: Losses of other years deducted  Federal Business limit (line 410 of the T2 R  before the application of fed.s.125(5.1)  Ontario Business Limit Calculation	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125(1)(b)) for federal purposes (fed.s.111) for Ontario purposes (s.34)	n the taxation year or w 25(5.1) not been application (1)(a))	298.884. 0. 0. 	ed ear? (X) 3,774,884.	Yes	
the federal Small Business Deduct  * Income from active business carried on in  Federal taxable income, less adjustment fo Add: Losses of other years deducted  Subtract: Losses of other years deducted  Federal Business limit (line 410 of the T2 R  before the application of fed.s.125(5.1)  Ontario Business Limit Calculation  Days after  Sept. 30, 2001 and	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125(1)(b)) for federal purposes (fed.s.111) for Ontario purposes (s.34)	n the taxation year or w 25(5.1) not been application (1)(a))	298.884. 0. 0. 	ed ear? (X) 3,774,884.	Yes	
* Income from active business carried on in Federal taxable income, less adjustment fo Add: Losses of other years deducted Subtract: Losses of other years deducted Federal Business limit (line 410 of the T2 R before the application of fed.s.125(5.1) Ontario Business Limit Calculation  Days after Sept. 30, 2001 and before Jan. 1, 2003	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1 Canada for federal purposes (fed.s.125 r foreign tax credit (fed.s.125(1)(b)) for federal purposes (fed.s.111) for Ontario purposes (s.34) eturn) for the year	n the taxation year or w 25(5.1) not been applic (1)(a))  + 51	298.884. 0. 0. 	ed ear? (X) 3,774,884.	Yes	
the federal Small Business Deduct  * Income from active business carried on in  Federal taxable income, less adjustment fo Add: Losses of other years deducted  Subtract: Losses of other years deducted  Federal Business limit (line 410 of the T2 R  before the application of fed.s.125(5.1)  Ontario Business Limit Calculation  Days after  Sept. 30, 2001 and	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125(1)(b)) for federal purposes (fed.s.111) for Ontario purposes (s.34)	n the taxation year or w 25(5.1) not been application (1)(a))	298.884. 0. 0. 	ed ear? (X) 3,774,884.	Yes	
* Income from active business carried on in  Federal taxable income, less adjustment for Add: Losses of other years deducted Subtract: Losses of other years deducted Subtract: Losses of other years deducted Federal Business limit (line 410 of the T2 R before the application of fed.s.125(5.1)  Ontario Business Limit Calculation  Days after Sept. 30, 2001 and before Jan. 1, 2003  280,000 × 28 0 +	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1 Canada for federal purposes (fed.s.125 r foreign tax credit (fed.s.125(1)(b)) for federal purposes (fed.s.111) for Ontario purposes (s.34) eturn) for the year	n the taxation year or w 25(5.1) not been applic (1)(a))  + 51	298.884. 0. 0. 	ed ear? (X) 3,774,884.	Yes	
* Income from active business carried on in Federal taxable income, less adjustment fo Add: Losses of other years deducted Subtract: Losses of other years deducted Subtract: Losses of other years deducted Federal Business limit (line 410 of the T2 R before the application of fed.s.125(5.1)  Ontario Business Limit Calculation  Days after Sept. 30, 2001 and before Jan. 1, 2003  280,000 × 28	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125 foreign tax credit (fed.s.125(1)(b)) for federal purposes (fed.s.111) for Ontario purposes (s.34)  etum) for the year  * 366 = + 43	1 the taxation year or w 25(5.1) not been application (1)(a)) + 51	298.884. 0. 0	ed ear? (X) 3,774,884.	Yes	
* Income from active business carried on in Federal taxable income, less adjustment for Add: Losses of other years deducted Subtract: Losses of other years deducted Subtract: Losses of other years deducted Federal Business limit (line 410 of the T2 Rebefore the application of fed.s.125(5.1)  Ontario Business Limit Calculation  Days after Sept. 30, 2001 and before Jan. 1, 2003  280,000 × 28	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125 foreign tax credit (fed.s.125(1)(b)) for federal purposes (fed.s.111) for Ontario purposes (s.34)  eturn) for the year  * 366 = + 43	1 the taxation year or w 25(5.1) not been application (1)(a)) + 51	298.884.  0. 0	ed ear? (X) 3,774,884.	Yes	
* Income from active business carried on in Federal taxable income, less adjustment for Add: Losses of other years deducted Subtract: Losses of other years deducted Subtract: Losses of other years deducted Federal Business limit (line 410 of the T2 Rebefore the application of fed.s.125(5.1)  Ontario Business Limit Calculation  Days after Sept. 30, 2001 and before Jan. 1, 2003  280,000 × 28	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125 foreign tax credit (fed.s.125(1)(b)) for federal purposes (fed.s.111) for Ontario purposes (s.34)  eturn) for the year  * 366 =+ 43  * 366 =+ 46	0.000.  1 the taxation year or we will be applicated as a second of the taxation year or we will be applicated as a second of the taxation year or we will be applicated as a second of the taxation year or we will be applicated as a second of the taxation year or we will be applicated as a second of taxation year or we will be applicated as a second of taxation year or we will be applicated as a second of taxation year or we will be applicated as a second of taxation year or we will be applicated as a second of taxation year or we will be applicated as a second of taxation year or we will be applicated as a second of taxation year or we will be applicated as a second of taxation year or we will be applicated as a second of taxation year or we will be applicated as a second of taxation year or we will be applicated as a second of taxation year. The taxation year of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years or we will be applicated as a second of taxation years. The second of taxation years of taxation years or we will be a second of taxation years or ye	298.884.  0. 0	ed ear? (X) 3,774,884.	Yes	
* Income from active business carried on in  Federal taxable income, less adjustment fo Add: Losses of other years deducted Subtract: Losses of other years deducted  Federal Business limit (line 410 of the T2 R before the application of fed.s.125(5.1)  Ontario Business Limit Calculation  Days after Sept. 30, 2001 and before Jan. 1, 2003  280,000 × 28 0 +  Days after Dec. 31, 2002 and before Jan. 1, 2004  320,000 × 31 0 +  Days after Dec. 31, 2003  400,000 × 34 3 6 6 +  Business Limit	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125 foreign tax credit (fed.s.125(1)(b)) for federal purposes (fed.s.111) for Ontario purposes (s.34)  eturn) for the year  * 366 =+ 43  * 366 =+ 46	0.000 × 48 10  10 15(5.1) not been application (1)(a))  10 25(5.1) not been application (1)(a)  11 + 52	298.884. 54 250.000 % x 56 0.0000 % x 56	ed ear? (X 3,774,884.  1,298,884.	<b>X</b> Yes	
* Income from active business carried on in Federal taxable income, less adjustment for Add:  Losses of other years deducted Subtract:  Losses of other years deducted Subtract:  Losses of other years deducted Subtract:  Days after Sept. 30, 2001 and before Jan. 1, 2003  280,000 × 28	* 366 = + 43  * 366 = + 47  * 406  * 760 = 44  * 406  * From	0.000 * **** Percentage of Business limit Sch. 23). Ent if not association of the second of the seco	298.884. 54 250.000 % x 56 0.0000 % x 56	ed ear? (X. 3,774,884. 1,298,884. 400,000, 400,000.	Yes	S No
* Income from active business carried on in Federal taxable income, less adjustment for Add:  Losses of other years deducted Subtract:  Losses of other years deducted Subtract:  Losses of other years deducted Subtract:  Days after Sept. 30, 2001 and before Jan. 1, 2003  280,000 × 28	siness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125  r foreign tax credit (fed.s.125(1)(b))  for federal purposes (fed.s.111)  for Ontario purposes (s.34)  eturn) for the year  * 366 =+ 43  * 406  - 47 406  - Front reporations that are members of a partner	0.000 * 48 10 **** Ontario Allocarship. (Refer to Guide.)	298.884. 54 250.000 % x 56 0.0000 % x 56	ed ear? (X 3,774,884.  1,298,884.	<b>X</b> Yes	S No
* Income from active business carried on in  Federal taxable income, less adjustment fo Add: Losses of other years deducted Subtract: Losses of other years deducted Subtract: Losses of other years deducted  Federal Business limit (line 410 of the T2 R before the application of fed.s.125(5.1)  Ontario Business Limit Calculation  Days after Sept. 30, 2001 and before Jan. 1, 2003 280,000 × 28 0 +  Days after Dec. 31, 2002 and before Jan. 1, 2004 320,000 × 31 0 +  Days after Dec. 31, 2003 400,000 × 34 3 6 6 +  Business Limit for Ontario purposes  * Note: Modified by s.41(6) and (7) for co  * Note: Adjust accordingly for a floating	iness Deduction (fed.s.125(1)) in had the provisions of fed.s.1  Canada for federal purposes (fed.s.125 foreign tax credit (fed.s.125(1)(b)) for federal purposes (fed.s.111) for Ontario purposes (s.34)  etum) for the year  * 366 = + 43  * 366 = + 47 400    + 47 = 44 4000    From the provisions that are members of a partner deviation year and use 366 for a leap year.	0.000 **** Percentage of Business limits Sch. 23). Entire find the second of the secon	ould you have claims able in the taxation you ha	ed ear? (X 3,774,884.  1,298,884.	<b>X</b> Yes	S No
* Income from active business carried on in Federal taxable income, less adjustment for Add:  Losses of other years deducted Subtract:  Losses of other years deducted Subtract:  Losses of other years deducted Federal Business limit (line 410 of the T2 R before the application of fed.s.125(5.1)  Ontario Business Limit Calculation  Days after Sept. 30, 2001 and before Jan. 1, 2003  280,000 × 28	* 366 = + 43  * 366 = + 47  * 400  * 47 = 44  * 400  * 700 = 447  * 400  * 700 = 447  * 400  * 700 = 447  * 400  * 700 = 447  * 400  * 700 = 447  * 400  * 700 = 447  * 700 = 447  * 700 = 440  * 700 =	the taxation year or we 25(5.1) not been application (1)(a))  + 51	ould you have claims able in the taxation y	ed ear? (X. 3,774,884. 400,000. 400,000. 400,000. east of 50 . 54 or 4	<b>X</b> Yes	S No

**- 161 - 162 - 170 - 180** 

Subtotal of Income Tax

continued on Page 7

40 - 70 + 100 - 110 - 160

181.844.

OR

DOLLARS ONLY

Whitby Hydro Electric Corpora	tion
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# Income Tax continued from Page 6 Specified Tax Credits (Refer to Guide

Specified Tax Credits (Refer to Guide)		
Ontario Innovation Tax Credit (OITC) (s.43.3) Applies to research and development in Ontario		
Eligible Credit From 5620 OITC Claim Form (Attach original Claim Form)		0.
Co-operative Education Tax Credit (CETC) (s.43.4) Applies to employment of eligible students	s.	
Eligible Credit From 5798 Summary Schedule F		0.
Ontario Film & Television Tax Credit (OFTTC) (s.43.5)		
Applies to qualifying Ontario labour expenditures for eligible Canadian content film and television produ	uctions.	
Eligible Credit From 5999 either Claim Form from Ontario Media Development Corporation (OMDC) or Ministry of Finance (MOF) CT Schedule 193/199, as applicable.		
(Attach the original Certification/Claim Form received from the OMDC or the original Certification Form received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable.)	+ 193	0.
Graduate Transitions Tax Credit (GTTC) (s.43.6)	No. of Graduates From 6596	
Applies to employment of eligible unemployed post secondary graduate.	194	
Eligible Credit From 6598 Summary Schedule G	+ 195	0.
Ontario Book Publishing Tax Credit (OBPTC) (s 43.7)		
Applies to qualifying expenditures in respect of eligible literary works by eligible Canadian authors.		
Eligible Credit From 6900 OBPTC Claim Form (Attach both the original Claim Form and the Certification)	ation Form) + 196	0.
Ontario Computer Animation and Special Effects Tax Credit (OCASE) (s.43.8)		
Applies to labour relating to computer animation and special effects on an eligible production.		
Eligible Credit From 6700 Claim Form Certified by Ontario Media Development Corporation		
(Attach the original Claim/Certification Form with the CT23 Tax Return.)	+ 197	0.
Ontario Business-Research Institute Tax Credit (OBRITC) (s.43.9)		
Applies to qualifying R&D expenditures under an eligible research institute contract.		
Eligible Credit From 7100 OBRITC Claim Form (Attach original Claim Form)		0.
Ontario Production Services Tax Credit (OPSTC) (s.43.10)		
Applies to qualifying Ontario labour expenditures for eligible productions where the OFTTC has not be	een claimed.	
Eligible Credit From 7300 either Claim Form from Ontario Media Development Corporation (OMDC) or Ministry of Finance (MOF) CT Schedule 193/199, as applicable.		
(Attach the original Certification/Claim Form received from the OMDC or the original Certification Form received from the OMDC along with a completed MOF CT Schedule 193/199, as applicable.)	1 + 199	0.
Ontario Interactive Digital Media Tax Credit (OIDMTC) (s.43.11)		
Applies to qualifying labour expenditures of eligible products for the taxation year.		
Eligible Credit From 7400 Claim Form certified by Ontario Media Development Corporation		
(Attach original Claim/Certification Form.)		0.
Ontario Sound Recording Tax Credit (OSRTC) (s.43.12)		
Applies to qualifying expenditures in respect of eligible Canadian sound recordings.		
Eligible Credit From 7500 OSRTC Claim Form (Attach both the original Claim Form and the Certific	cation Form) + 201	0.
Other (specify)	+ 201.1_	0.
Total Specified Tax Credits	199 + 200 + 201 + 201.1 = 220	0.
Specified Tax Credits Applied to reduce Income Tax	= 225 _	0.
Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss (amount cannot be no		181,844.
To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see Determine	nination of Applicability section for the	

CMT on Page 8. If CMT is not applicable, transfer amount in 230 to Income Tax in Summary section on Page 17.

If CMT is not applicable for the current taxation year but your corporation has CMT Credit Carryovers that you want to apply to reduce income tax otherwise payable, then proceed to and complete the Application of CMT Credit Carryovers section part B, on Page 8.

1800225

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2004-12-31

DOLLARS ONLY

### Whitby Hydro Electric Corporation

## **Corporate Minimum Tax (CMT)**

If only B applies, 310 cannot exceed the lesser of

## **Determination of Applicability**

Applies if either Total Assets 249 exceeds \$5,000,000 or Total Revenue 250 exceeds \$10,000,000.

\* These amounts include the corporation's and associated corporations' share of any partnership(s) / joint venture(s) total assets and total revenue.

Short Taxation Years - Special rules apply for determining total revenue where the taxation year of the corporation or any associated corporation or any fiscal period of any partnership(s) / joint venture(s) of which the corporation or associated corporation is a member, is less than 51 weeks.

Associated Corporation - The total assets or total revenue of associated corporations is the total assets or total revenue for the taxation year ending on or before the date of the claiming corporation's taxation year end.

,					
* Total Assets of the corporation			240 69.8	80,314.	
* Total Revenue of the corporation				+ 241	70,072,513.
If you are a member of an associated group (x)	242 <b>X</b> (Yes)				
Name of associated corporation (Canadian & foreign) (if insufficient space attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	* Total Assets	4.7	Total Revenue
See attached	,		+ 243 38.7	′51.621•+ <sup>244</sup>	8,144,699.
			+ 245	.+ 246	
			+ 247	•+ 248	
Aggregate Total Assets 240 + 243 + 245	+ 247 , etc.		= 249 108,6	31,935.	
Aggregate Total Revenue 241 + 244 + 246	+ 248 , etc. · · ·			= 250	78,217,212.
if CMT is applicable to current taxation year, complete se on Pages 18, 19 and 20 of CT23.	ction <i>Calculation: CMT</i> belo	ow and <b>Corporate Mini</b> r	num Tax Schedules A	through E	
Calculation: CMT (Attach Schedule A: Calculation of	CMT Base on Page 18.)				
Gross CMT Payable CMT Base From 2135	1,021,251. If negative, enter zero	X From 30 100 Ontario A		0000% = 276	40,850.
Subtract: Foreign Tax Credit for CMT purposes (Attach s				277	0.
				- From 190	181,844.
Net CMT Payable (If negative, enter Nil on Page 17.)				= 280	0.
If 280 is less than zero and you do not have a CMT cre	edit carryover, transfer	from Page 7 to Inco	me tax Summary, on	Page 17.	
If 280 is less than zero and you have a CMT credit car	rvover, complete A & B belo	w.			
If 280 is greater than or equal to zero, transfer 230			chedule D: Continuit	v of CMT Credit Car	nvovers on Page 20
is greater than or equal to zero, transier	to rage Ir and transier	oo to rage //, and to o	onedate D. Continuity	y or own orean oun	yovers, on ruge zo.
CMT Credit Carryover available				From 2307	0.
Application of CMT Credit Carryovers					
Application of CMT Credit Carryovers					404.044
A. Income Tax (before deduction of specified credits)			40.050	. + From 190	181,844.
•			40,850	-	
Subtract: Foreign Tax Credit for CMT purposes		. – From 277	40,850	-	40,850.
If 276 - 277 is negative, enter NIL in 290			40,030	= 300	140,994
Income Tax eligible for CMT Credit					140,554
B. Income Tax (after deduction of specified credits)				. + From 230	181,844
Subtract: CMT credit used to reduce income taxes					0.
Income Tax				. = 320	181,844
			[		Transfer to page 17
If A & B apply, 310 cannot exceed the lesser of	230 , 300 and your CM	IT credit carryover avai	lable 2307		

230 and your CMT credit carryover available

2307

continued on Page 10

Whitby Hydro Electric Corporation

800225 2004-12-31

DOLLARS ONLY

#### Capital Tax (Refer to Guide and Int.B. 3011)

and 430 on page 10 then proceed to page 13.

If your corporation is not a member of an associated group and/or partnership and (1) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$1,500,000 or less and the taxation year ends on or after January 1, 2001, or (2) the Gross Revenue and Total Assets as calculated on Page 10 in 480 and 430 are both \$3,000,000 or less and the taxation year commences after September 30, 2001, your corporation is exempt from Capital Tax for the taxation year. A corporation that meets these criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL In 550 on page 12 and complete the return from that point. All other corporations must compute their Taxable Capital in order to determine their Capital Tax payable.

If your corporation is a Financial Institution (s.58(2)), complete lines

Members of a partnership (limited or general) or a joint venture, must attach all financial statements of each partnership or joint venture of which they are a member. The Paid-up Capital of each corporate partner must include its share of liabilities that would otherwise be included if the partnership were a corporation. If

Investment Allowance is claimed, Total Assets must be adjusted by adding the corporation's share of the partnership's Total Assets and by deducting investments in the partnership as it appears on the corporation's balance sheet, in addition to any other required adjustments (s.61(5)). Special rules apply to limited partnerships (Int.B. 3017).

Any Assets and liabilities of a corporation that are being utilized in a joint venture must be included along with the corporation's other Assets and liabilities when calculating its Taxable Paid-up Capital.

Special rules and rates apply to Non-Resident corporations (s.63, s.64 and s.69(3)).

Paid-up Capital of Non-resident: Paid-up capital employed in Canada of a non-resident subject to tax by virtue of s.2(a) or (b), and whose business is not carried on solely in Canada is deemed to be the greater of (1) taxable income in Canada divided by 8 percent or (2) total assets in Canada minus certain indebtedness in accordance with the provisions of s.63(1)(a) (Int.B. 3010).

Paid-up Capital	
Paid-up capital stock (Int.B. 3012 and 3015)	+ 350 29,494,042
Retained earnings (if deficit, deduct) (Int.B. 3012)	$\pm [351]$ 1,557,736
Capital and other surpluses, excluding appraisal surplus (Int.B. 3012)	+ 352
Loans and advances (Attach schedule) (Int.B. 3013)	+ 353 30,045,439
Bank loans (Int.B. 3013)	+ 354
Bankers acceptances (Int.B. 3013)	+ 355
Bonds and debentures payable (Int.B. 3013)	+ 356
Mortgages payable (Int.B. 3013)	+ 357
Lien notes payable (Int.B. 3013)	+ 358
Deferred credits (including income tax reserves, and deferred revenue where it would also	
be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013)	+ 359
Contingent, investment, inventory and similar reserves (Int.B. 3012)	+ 360
Other reserves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012)	+ 361 -175,128
Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017)	+ 362
Subtotal	= 370 60,922,08
Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012)	_ 371
Deductible R & D expenditures and ONTTI costs deferred for income tax	<b>-</b> 372
in Not allocatly acadetica for book parposes (MLB, 60.16)	= 380 60,922,08
Total Paid-up Capital	- 381
Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015)	- [361]
Electrical Generating Corporations Only - All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the	
assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation	_ 382
Net Paid-up Capital	= 390 60,922,08

Attach computations and list of corporations' names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.

Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)	+ 402	0.
Mortgages due from other corporations	+ 403	
Shares in other corporations (certain restrictions apply) (Refer to Guide)	+ 404	0.
Loans and advances to unrelated corporations	+ 405	79,733.
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	+ 406	814,311.
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule)	+ 407	0.
Total Eligible Investments	= 410	894,044.

Whitby Hydro Electric Corporation Corp. Tax Acct. No. : 1800225

Year Ended:

Attached Sch. 2004-12-31

. LINE 361

AMORTIZATION - 2002 AMORTIZATION - 2001 AMORTIZATION - 2003 AMORTIZATION - 2004		3,248,622.00 853,993.00 3,229,937.00 3,483,450.00
CCA - 2003 CCA - 2002 CCA - 2001 CCA - 2004		0.00 -3,077,759.00 -3,603,102.00 -891,488.00 -3,143,372.00
ECE - 2002 ECE - 2001 ECE - 2003 ECE - 2004		0.00 -90,254.00 -23,158.00 -83,936.00 -78,061.00 0.00 0.00 0.00 0.00 0.00
		0.00
	Total	-175,128.00 =======

Corporation's Legal N	lame			Ontario Corporations	Tax Account No. (MOF)	Taxation Year Er	<sup>™</sup> CT23	Page 10 of 24
Whitby Hydro Elec	tric Corporation				1800225	2004-12-3	31	DOLLARS ONLY
Capital Tax	continued from I	Page 9						
Total Assets (I	nt.B. 3015)							
Total Assets per ba	lance sheet				• • • • • • • • • • • • • • • • • • • •	+	420	69,880,314.
Mortgages or other							421	0.
		) total assets (Attach	ŕ		• • • • • • • • • • • • • • • • • • • •		422	0.
Subtract: Investmer Total Assets as ad	,				• • • • • • • • • • • • • • • • • • • •		423	<u>0.</u> 69,880,314.
Amounts in 360 a	·						440	0.
Subtract: Amounts							441	0.
Subtract: Appraisal	surplus if booked						442	0.
	ther adjustments (s	pecify on an attached	•		• • • • • • • • • • • • • • • • • • • •		443	0. 69,880,314.
Total Assets							450	09,000,314.
Investment All		10 + 450) x 390	<u> </u>		Not to exce	eed 410 =	460	779,433.
Taxable Capita	al 390 – 460	<u> </u>			• • • • • • • • • • • • • • • • •	=	470	60,142,656.
Gross Revenue	(as adjusted to inc	lude the share of any	y partnership(s)/joint ve	nture(s) Gross Reve	nue)	480		70,072,513.
Total Assets (as		•	, , , , , , , , , , , , , , , , , , , ,	• •		430		69,880,314.
	Verilla Sales Control							02700073144
Coloulation	of Conital	Toy for all as	rnorations ov	aant Einanai	al Institution	•		
	•		orporations ex	•				
Note: This version	n (2003) of the CT	23 may only be use	ed for a taxation year t	nat commenced aft	er September 30, 20	001.		
(Financial Institut	tions use calculati							
Important:		n is a family farm c ition, complete only	orporation, family fish v Section A below.	ning corporation or	a credit union that	is not a		
OR			r of an associated gro	up and/or partners	hip, review only the	capital tax		
	-	Section B below an	d select and complete		•	•		
OR	if applicable, co	mplete Section D or	in associated group ai Section E on page 12. 3 CT23 guide for addi	Note: if the corpora	ation is a member o	f a connected	i	
SECTION A								
Institution (Int.B.		poration is a family	farm corporation, a fa	amily fishing corpo	ration or a credit ur	nion that is not	a Financial	
Enter NIL in 550	on page 12 and c	omplete the return fr	rom that point.					
SECTION B	到 1923年6月							
This section appl	ies if the corporat	tion is NOT a memb	per of an associated g	roup and/or partner	ship.			
	on year commences	s after September 30	), 2001 and 430 and	480 on page 10 a	re both \$3,000,000 o	r less, enter NIL	in 550 on	page 12 and
B2. If taxable ca	apital, 470 on pag	ge 10, is <b>\$5,000,000</b>	or less, enter NIL in	550 on page 12 and	i complete the return	from that point.		
	apital, 470 on pag	ge 10 exceeds \$5,000	0,000, complete the follo	owing calculation and	d transfer the amount	From 523 to	543 on pa	ge 12, and complete
+ From 470	_	0						
- FIOR [470	<u> </u>	0.			Days in taxation yea	ır		
= 471	1]	0. X From	30 100.000 Ontario Allocation	0 x .30009	% x 555 366	=		fer to 543 on page 12 and
** If floating taxa	tion year, refer to	Guide.			(366 if leap year)		<b>,</b>	
continued on Pa	•							

Whitby Hydro Electric Corporation

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Capital Tax Calculation	On continued from Page 10			DOL.	LARS ONLY
SECTION C		ans with the life of		SIMBLE SECTION	
	orporation that is a member of an associ ou must check either 509 or 524 and n E.				
C1. 509 (X if applicable)	All corporations that you are associate	d with do not have a perma	anent establishment in Car	nada.	
	If taxable capital 470 on page 10 is \$5,0	00,000 or less, enter NIL in [	550 on page 12 and comple	te the return from that poi	nt.
	If taxable capital 470 on page 10 exceed Section D and the return from that point.	ds \$5,000,000 proceed to <b>Se</b>	ction <b>D</b> , enter \$5,000,000 in	542 Section D, and co	mplete
C2. X 524 (X if applicable)	One or more of the corporations that y	ou are associated with mai	ntains a permanent establi	ishment in Canada.	
	If the taxation year ends before January	1, 2003, you must complete	the Calculation below.		
	If the taxation year ends after December allocate the \$5,000,000 taxable capital ex group may file an election under subsect used to allocate the taxable capital exemplified, all members of the group will then be portion (portion is henceforth referred to a \$5,000,000 taxable capital exemption, to corporation's total assets multiplied by its.  The total asset amounts and Ontario alloc from each corporation's financial informatical calendar year.  In addition, although each corporation in the apportioned by the total asset formula, the Deduction among the group on what ever reallocated amounts does not exceed the associated group.	emption by completing the Cotton 69(2.1) of the Corporation among the associated gerequired to file in accordances Net Deduction) of the \$15 each corporation in the group Ontario allocation is to the totation percentages to be used in from its last taxation year the associated group may determine a group may, at the group's or basis the corporate group we	calculation below. Or, the assons Tax Act, whereby total as group. Once a ss.69(2.1) elected with the election and allocome, once a specific that the election and allocome, once a specific to on the basis of the ratio that at assets of the group.  If on this calculation must be a ending in the immediately product its Net Deduction amounts option, reallocate the group's rishes, as long as the total of	ociated seets are stion is ate a ng to the t each staken receding nt as total Net the	
Calculation Do NOT complete	e this calculation if ss.69(2.1) election Is	filed			
Taxable Capital From 470 on Determine aggregate taxable of	page 10  capital of an associated group (excluding sital tax) and/or partnership having a pentacular financial institutions tax) or related partners  Canada	financial institutions and		From 470	
				+ 531 + 532	0.
				+ 533	
Aggregate Taxable Capital	170 + 531 + 532 + 533, etc.		•••••	= 540	0.
Enter NI	above is \$5,000,000 or less, the corporation L in 523 in section D on page 12, as applicabove is greater than \$5,000,000, the corporation to calculate its Capital Tax for the tax	cable. ration must compute its share	e of the \$5,000,000 exemptio	п	1
From 4	70 0 + From 540	0.×	0	= 541	0.

S.s.69(2.1) Election Filed

X 591 (X if applicable)

Election filed. Attach a copy of the election with this CT23 Return. Proceed to Section E on page 12.

Transfer to 542 in Section D on page 12

Whitby Hydro Electric Corporation

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## Capital Tax Calculation continued from Page 11

Capital Tax 543 \_ 546 (amount cannot be negative)

SECTION D
This section applies if the corporation IS a member of an associated group and/or partnership whose total AGGREGATE taxable capital, 540 on page 11, exceeds \$5,000,000.
Complete the following calculation and transfer the amount From 523 to 543, and complete the return from that point.
+ From 470
SECTION E
This section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election
+ From 470 60,142,656 x From 30 100,0000 x .3000 = + 561 180,420
- Capital tax deduction From 995 relating to <i>your corporation's</i> capital tax deduction, on ss.69(2.1) election form From 995 15,000 = 562 165,426
Capital Tax
** If floating taxation year, refer to Guide.
등 경우 소설 (1986) - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Capital Tax before application of specified credits  Subtract: Specified Tax Credits applied to reduce capital tax payable (Refer to Guide)  - 546

= 550

Transfer to Page 17

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End C	Γ23 Page 13 of 24
Whitby Hydro Electric Corporation	1800225	2004-12-31	DOLLARS ONLY
Capital Tax continued from Page 12			
Calculation of Capital Tax for Financial Institutions			
I.1. Credit Unions only			
For taxation years commencing <b>after May 4, 1999</b> enter NIL in 550 on page 12, a	nd complete the return from that point.		
I.2. Other than Credit Unions			
(Retain details of calculations for amounts in boxes 565 and 570. Do not subm	nit with this tax return.)		
565 O x 0.6% x From 30 Lesser of adjusted TPUC and Basic Capital Amount in accordance with Division B.1	Days in taxation year  % X 555 0 + *** 0	(366 if leap year) = +	569 0.
570 O O X 571 O.00 % X From 30 Adjusted TPUC in accordance with Division B.1 in excess of Basic Capital Amount		,(356 if leap year) = + [	574 0.
Capital Tax for Financial Institutions – other than Credit Unions (be	fore Section II) 569 + [	574 = [	575 0.
II. Small Business Investment Tax Credit	· · · · · · · · · · · · · · · · · · ·		
(Retain details of eligible investment calculation and, if claiming an investment in C the credit issued in accordance with the Community Small Business Investment Fu		)	
Allowable Credit for Eligible Investments			585 0.
Financial Institutions: Claiming a tax credit for investment in Community Small Bus	iness Investment Fund (CSBIF)? (x)	Yes	
Capital Tax – Financial Institutions 575 – 585		=	586 0.  Transfer to 543 on Page 12
Premium Tax (s.74.2 & 74.3) (Refer to Guide)			
(1) Uninsured Benefits Arrangements	587 0 <sub>•</sub> x	2% =	588 0.
(2) Unlicensed Insurance (enter premium tax payable in 588 and attach a detail (1) above, add both taxes together and enter total tax in 588.)	ed schedule of calculations. If subject to to	ax under	
<b>Applies</b> to Insurance Brokers and other persons placing insurance for person unlicensed insurers.	s resident or property situated in Ontario v	vith	
Deduct: Specified Tax Credits applied to reduce premium tax (Refer to Guide)			589 0.
Premium Tax 588 - 589			590 O • Transfer to page 17

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Whitby Hydro Electric Corporation

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# Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

Net Income (loss) for federal income tax purposes, per federal T2 SCH 1		<u>+</u> 600	3,774,884. Transfer to Page 15
Add:			<b>3</b>
Federal capital cost allowance	. + 601	3,143,3 <b>7</b> 2.	
Federal cumulative eligible capital deduction	. + 602	78,061 <u>.</u>	
Ontario taxable capital gain	. + 603	0.	
Federal non-allowable reserves. Balance beginning of year	. + 604	0.	
Federal allowable reserves. Balance end of year	. + 605	0.	
Ontario non-allowable reserves. Balance end of year	. + 606	0.	
Ontario allowable reserves. Balance beginning of year	. + 607	0.	
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)	. + 608	0.	
Federal resource allowance	=	0.	
Federal depletion allowance	=	0.	
Federal foreign exploration and development expenses	. + 611	0.	
Management fees, rents, royalties and similar payments to non-arms' length non-residents			
Number of Days in Taxation Year			
Days after Sept. 30, 2001 and Total Days			
before Jan. 1, 2004  612  0 × 5 + 12.5000 × 33 0 + 73 366 = + 633	0.		
100 0 7 10 300			
Days after Total Days Dec. 31, 2003			
612 0.x 5 + 14.0000 x 34 366 + 73 366 = + 634	0.		
14.0000 · [10] 3 0 0	<del></del>		
Total add-back amount for Management fees, etc. 633 + 634 =	0.+ 613	0.	
Federal Scientific Research Expenses claimed in year from line 460 of fed. form T661	Taxa ISMORESM		
excluding any negative amount in 473 from Ont. CT23 schedule 161	. + 615	0.	
Add any negative amount in 473 from Ont. CT23 Schedule 161	+ 616	0.	
And any negative animunt in [475] from Ont. 0125 ocheque 101			
Federal allowable business investment loss	. + 620	0.	
	+ 614	0	
Total of other items not allowed by Ontario but allowed federally (Attach schedule)	. + 614	0.	
Total of Additions 601 to 611 + 613 + 615 + 616 + 620 + 614		3,221,433. 640	3,221,433.
Deducts	· :		Transfer to Page 15
Deduct: Ontario capital cost allowance (excludes amounts deducted under 675)	+ 650	3,143,372.	
Ontario cumulative eligible capital deduction	+ 651	78,061.	
Federal taxable capital gain	+ 652	0.	
Ontario non-allowable reserves. Balance beginning of year		0.	
Ontario allowable reserves. Balance end of year	+ 654	0.	
Federal non-allowable reserves. Balance end of year	[55]	0.	
Federal allowable reserves. Balance beginning of year	[656]	0.	
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)	+ 657	0.	
Ontario depletion allowance	[55]	0.	
·	+ 659	0.	
Ontario resource allowance Ontario current cost adjustment (Attach schedule)	- 2000 0000000	0.	
Incentive for new electricity supply (section 13.6 deduction from income)	[674]		
(Applies only to electrical generating corporations.)  CCA for investments in qualifying energy-efficient equipment and for assets	+ 674	0.	
used to generate electricity from natural gas, alternative or renewable resources.	+ 675	0.	
Subtotal of deductions for this page 650 to 659 + 661 + 674 + 675	681	3,221,433.	
	Ira	ensfer to Page 15	

**Total of Deductions** 

Whitby Hydro Electric Corporation	1800225	5 2004-12-31	DOLLARS ONLY
Reconcile net income (loss) for federal income t for Ontario purposes if amounts differ	ax purposes with ne	et income (loss)	DOLDING ONE !
continued from Page 14			
Net Income (loss) for federal income tax purposes, per federal T2 SCH 1		From	± 600 3,774,884 <b>.</b>
Total of Additions		From	= 640 3,221,433.
Sub Total of deductions on page 14	From = 68	3,221,433,	
Ontario New Technology Tax Incentive (ONTTI) Gross-up (Applies only to those corporations whose Ontario allocation is less than 10 Capital Cost Allowance (Ontario) (CCA) on prescribed qualifying intellectual property deducted in the current taxation year  ONTTI Gross-up deduction calculation:  From Gross-up of CCA  From 30 100 0000  From 662	90% in the current taxation year.) $0_{\bullet}$ $0_{\bullet}$	3 0	
Workplace Child Care Tax Incentive  Qualifying expenditures:  Ontario Allocation  J  Workplace Child Care Tax Incentive  G65  O• × 30.00%  From 3		6] 0	-
Workplace Accessibility Tax Incentive			-
Qualifying expenditures:  O. × 100.00%  From 3  Number of Employees accommodated 669 0		8 0	•
Ontario School Bus Safety Tax Incentive (OSBSTI) (Applies to the eligit buses purchased after May 4, 1999 and before January 1, 2006.) (Refer to	ole acquisition of school  Guide)		-
Qualifying expenditures:  [670] 0, x 30.00% From [3]		1 0	2
Educational Technology Tax Incentive (Applies to qualifying amounts in	curred after May 2, 2000.)		~
Qualifying expenditures:    672		73	
	To-		_

681 + 663 + 666 + 668 + 671 + 673 + 678 + 679 + 677 + 664 ...

let income (loss) for Ontario Purposes	600 + 640 - 680		= 690	3,774,884 Transfer to Page 4
--	-----------------	--	-------	---------------------------------

3,221,433. 680

3,221,433.

Whitby Hydro Electric Corporation

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Continuity of Losses Carried Forward

Continuity of Losses (	parried I of Ware					
for at	Non-Capital Losses (1)	Total Capital Losses (9) (10)	Farm Losses	Restricted Farm Losses	Listed Personal Property Losses	Limited Partnership Losses (6)
Balance at Beginning of Year	700 (2)	710 (2)	720 (2)	730	740	750
	0	0	0	0	0	(
Add:	701	711	721	731	741	751
Current year's losses (7)	0	0	0	0	0	
Losses from predecessor	702	712	722	732		752
corporations (3)	0	0	0	0		
	703	713	723	733	743	753
Subtotal	0	0	0	0	0	
Subtract:	704 (2)	715 (2) (4)	724 (2)	734 (2) (4)	744 (4)	754 (4)
Utilized during the year to reduce taxable income	0	0	0	0	o	
	705		725	735	745	
Expired during the year	0		0	0	0	
Carried back to prior years to reduce taxable income (5)	706 (2) to Page 17	716 (2) to Page 17	726 (2) to Page 17	736 (2) to Page 17	746	
	0	0	0	0	0	
	707	717	727	737	747	757
Subtotal	0	0	0	0		) (
	709 (8)	719	729	739	749	759
Balance at End of Year	0	i —	0	0		

#### Notes:

- (1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5), as made applicable by s.34.
- (3) Includes losses on amalgamation (fed.s.87(2.1) and s.87(2.11)) and/or wind-up (fed.s.88(1.1) and 88(1.2)), as made applicable by s.34.
- (4) To the extent of applicable gains/income/at-risk amount only.
- (5) Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.
- (6) Where a limited partner has limited partnership losses, attach loss calculations for each partnership.

- Include amount form 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.
- Amount in 709 must equal total of 829 + 839
- Total Capital Losses for a year is the excess of 100% of the Capital Losses in the taxation year minus 100% of the Capital Gains (less any reserves) in the taxation year. Total Capital Losses is before the inclusion rate has been
- (10) Commencing in the 2001 CT23 this column now refers to Total Capital Losses (100% of loss), whereas previously the column referred to Net Capital Losses (75% of loss or after the inclusion rate has been applied). Loss amounts that are not carried at 100% of the loss must be grossed back up to 100% by multiplying the balance by 1.333333. No adjustment is required where losses are carried at 100% of the loss amount.

Analysis of Balance at End of Year by Year of Origin

	Year of Origin (oldest year first) year month day	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only (9) (10)	Farm Losses	Restricted Farm Losses
800	9th preceding taxation year				850	870
	1995-12-31				0	0
801	8th preceding taxation year				851	871
	1996-12-31				0	0
802	7th preceding taxation year				852	872
	1997-12-31				0	0
803	6th preceding taxation year	820	830	840	853	873
1821	1998-12-31	0	0	0	0	0
804	5th preceding taxation year	821	831	841	854	874
	1999-12-31	0	0	0	0	0
805	4th preceding taxation year	822	832	842	855	875
ADV.	2000-12-31	0	0	0	0	0
806	3rd preceding taxation year	823	833	843	856	876
	2001-12-31	0	0	0	0	0
807	2nd preceding taxation year	824	834	844	857	877
136	2002-12-31	0	0	0	0	0
808	1st preceding taxation year	825	835	845	858	878
125	2003-12-31	0	0	0	0	0
809	Current taxation year	826	836	846	859	879
	2004-12-31	0	0	0	0	0
Total		829	839	849	869	889
TOTAL		0	0	0	0	0

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Taxation Year End 2004-12-31

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DOLLARS ONLY

Whitby Hydro Electric Corporation

## Request for Loss Carry-Back (s.80(16))

Applies to corporations requesting a reassessment of the return of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a
  balance of loss available to carry forward to a future year, it is the corporation's
  responsibility to claim such a balance for those years following the year of loss
  within the limitations of fed.s.111, as made applicable by s.34.
- Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable by s.34.
- Refunds arising from the loss carry-back adjustment may be applied by the Minister of Finance to amounts owing under any Act administered by the Ministry of Finance.

 Make your cheque (drawn on a Canadian financial institution) or a money order in Canadian funds, payable to the Minister of Finance and

print your Ontario Corporation's Tax Account No. (MOF) on the back of

cheque or money order. (Refer to Guide for other payment methods.)

- Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
  - 1) the first day of the taxation year after the loss year,
  - the day on which the corporation's return for the loss year is delivered to the Minister, or
  - the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.
- If a loss is being carried back to a predecessor corporation, enter the predecessor corporation's account number and taxation year end in the spaces provided under Application of Losses below.

Application of Losses	Non-Capital Losses	Losses	Farm Losses	Restricted Farm Losses	
Total amount of loss	910	920	930	940	
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income					
Predecessor Ontario Corporation's Taxation Year Ending Tax Account No. (MOF) year month day	911	921	931	941	
i) 3rd preceding 901	0			00	
ii) 2nd preceding 902	912	1	<del> </del>	0 0	
iii) 1st preceding 903	913 0	923	933	0 0	
Total loss to be carried back	From 706 0	From 716	From 726	From 736 0 0	
Balance of loss available for carry-forward	919	929	939	0 949 0	
Summary	Certificati	on			
Income tax + From 230 or 320 181,844	-	zed signing officer of g all schedules and s	•	-	
Corporate Minimum Tax + From 280	CT23 return, ha	is been examined by r the information is in	me and is a true, co	rrect and complete	
Capital Tax + From 550 165, 428	reflect the finan	of the corporation. I further certify that the financial statements accurately reflect the financial position and operating results of the corporation as			
Premium Tax         + From 590	required under section 75 of the Corporations Tax Act. The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a statement attached.				
Total Tax Payable = 950 347,272	<u>.</u>		disciosed in a state		
Subtract: Payments	Name (please pr	rint)			
Capital Gains Refund (s.48) 965 O  Qualifying Environmental Trust Tax Credit (Refer to Guide) _ 985 O	RAMONA ABI-R	RASHED			
Specified Tax Credits (Refer to Guide)	VICE-PRESIDE				
(specify) = 0  Balance	-	Address			
If payment due Enclosed * 990 0	- I				
If overpayment: Refund (Refer to Guide) = 975 13,039	). ON	L1N-5R8			
	Signature		D	ate	

Note: Section 76 of the Corporations Tax Act provides penalties for making false or misleading statements or omissions.

. LINE 361	
AMORTIZATION - 2002 AMORTIZATION - 2001 AMORTIZATION - 2003 AMORTIZATION - 2004	3,248,622.00 853,993.00 3,229,937.00 3,483,450.00 0.00
CCA - 2003 CCA - 2002 CCA - 2001 CCA - 2004	-3,077,759.00 -3,603,102.00 -891,488.00 -3,143,372.00 0.00
ECE - 2002 ECE - 2001 ECE - 2003 ECE - 2004	-90,254.00 -23,158.00 -83,936.00 -78,061.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

Year Ended:

Attached Sch.

-175,128.00 ----

Total

2004-12-31

Whitby Hydro Electric Corporation Corp. Tax Acct. No. : 1800225



CT23 Schedule A

### Page 18 of 24 Whitby Hydro Electric Corporation 1800225 Corporate Minimum Tax - Schedule A: DOLLARS ONLY Calculation of CMT Base Banks - Net income/loss as per report accepted by Superintendent of Financial Institutions (SFI) under the Bank Act (Canada), adjusted so consolidation/equity methods are not used. 536,247. Net Income/Loss (unconsolidated, determined in accordance with GAAP) 2100 Subtract (to the extent reflected in net income/loss): 2101 Provision for recovery of income taxes / benefit of current income taxes 0. + 2102 Provision for deferred income taxes (credits) / benefit of future income taxes 0. 2103 Equity income from corporations + 2104 0. Share of partnership(s)/joint venture(s) income 2105 0. Dividends received/receivable deductible under fed.s.112 0. Dividends received/receivable deductible under fed.s.113 0. + 2107 Dividends received/receivable deductible under fed.s.83(2) Federal Part VI.1 tax paid on dividends + 2108 declared and paid, under fed.s.191.1(1) 0. 2109 Subtotal Add (to extent reflected in net income/loss): 485,004. + 2110 Provision for current taxes / cost of current income taxes 0. Provision for deferred income taxes (debits) / cost of future income taxes + 2111 0. + 2112 Equity losses from corporations 0. + 2113 Share of partnership(s)/joint venture(s) losses Dividends that have been deducted to arrive at net income per + 2114 Financial Statements s.57.4(1.1) (excluding dividends under fed.s.137(4.1)) 004 485,004. 2115 Subtotal Add/Subtract: Amounts relating to s.57.9 election/regulations for disposals etc. of property for current/prior years 0 or - 2117 2116 \*\* Fed.s.85 0 or - 2119 0. \*\* Fed.s.85.1 \*\* Fed.s.97 \*\* Amounts relating to amalgamations (fed.s.87) as 2122 prescribed in regulations for current/prior years \*\* Amounts relating to wind-ups (fed.s.88) as 0 <u>or – 2125</u> prescribed in regulations for current/prior years 2124 \*\* Amounts relating to s.57.10 election/regulations for replacement re fed.s.13(4), 14(6) and 44 for 0 or - 2127 2126 current/prior years interest allowable under ss.20(1)(c) or (d) of ITA to the extent not 0. \_ 2150 otherwise deducted in determining CMT adjusted net income 0. 2128 Subtotal (Additions) 2129 Subtotal (Subtractions) ± 2130 \*\* Other adjustments

021 = 2131 2129 ± 2130 Subtotal ± 2100 2109 2115 2128 ± 2132 \*\* Share of partnership(s)/joint venture(s) adjusted net income/loss

021 = 2133 2202 in Schedule B: Continuity of CMT Losses Carried Forward, Page 19.) Adjusted net income (loss) (if loss, transfer to

2210 Deduct: \* CMT losses: pre-1994 Loss 0 2211 \* CMT losses: other eligible losses 0 2134

CMT losses applied cannot exceed adjusted net income or increase a loss

Retain calculations. Do not submit with this tax return.

**CMT Base** 

= 2135 Transfer to CMT Base on Page 8 Whitby Hydro Electric Corporation

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# Corporate Minimum Tax (CMT)

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DOLLARS ONLY

Schedule B: Continuity of CMT Losses Carried Forwa
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Balance at Beginning of year (1), (2)	+ 2201	0.
Add: Current year's losses + 2202 0.  Losses from predecessor corporations on amalgamation (3) + 2203 0.  Losses from predecessor corporations on wind-up (3) + 2204 0.		
Amalgamation (x) 2205 Yes Wind-up (x) 2206 Yes  Subtotal = 0.	+ 2207	0.
Adjustments (attach schedule)	+ 2208	0.
CMT losses available	= 2209	0.
Subtract: Pre-1994 loss utilized during the year to reduce adjusted net income + 2210	_ [2213]	0.
Balances at End of Year (5) 2209 - 2213	= 2214	0.

## Notes:

- (1) Pre-1994 CMT loss (see s.57.1(1)) should be included in the balance at beginning of the year. Attach schedule showing computation of pre-1994 CMT
- (2) Where acquisition of control of the corporation has occurred, the utilization of CMT losses can be restricted. (see s.57.5(3) and s.57.5(7))
- (3) Include and indicate whether CMT losses are a result of an amalgamation to which fed.s.87 applies and/or a wind-up to which fed.s.88(1) applies. (see s.57.5(8) and s.57.5(9))
- (4) CMT losses must be used to the extent of the lesser of the adjusted net income 2133 and CMT losses available 2209
- (5) Amount in 2214 must equal sum of 2270 + 2290.

# Schedule C: Analysis of CMT Losses Year End Balance by Year of Origin

For a pre-1994 loss, use the date of the last taxation year end before your corporation's first taxation year commencing after 1993.

	Year of Origin (oldest year first) year month day	CMT Losses of Corporation	CMT Losses of Predecessor Corporations
2240	9th preceding taxation year	2260	2280
	1995-12-31	0	0
2241	8th preceding taxation year	2261	2281
	1996-12-31	0	0
2242	7th preceding taxation year	2262	2282
	1997-12-31	<u> </u>	0
2243	6th preceding taxation year	2263	2283
	1998-12-31	0	0
2244	5th preceding taxation year	2264	2284
	1999-12-31	0	0
2245	4th preceding taxation year	2265	2285
	2000-12-31	0	0
2246	3rd preceding taxation year	2266	2286
	2001-12-31	0	0
2247	2nd preceding taxation year	2267	2287
	2002-12-31	0	0
2248	1st preceding taxation year	2268	2288
	2003-12-31	0	0
2249	Current taxation year	2269	2289
	2004-12-31	0	0
Totals		2270	2290
· State	<b>.</b>	0	0

The sum of amounts must equal amount in 2214

Corporation's Legal Name Whitby Hydro Electric Corporation	Ontario Corporations Tax Account No. (MOF)	Taxation Year End CT23	Schedule D & E Page 20 of 24  DOLLARS ONLY
Schedule D: Continuity of CMT Credit Carryover	s		DOLLARS ONLY
		+ 2301	0.
Add: Current year's CMT Credit ( 280 on page 8. If negative, enter NIL)  CMT Credit Carryovers from predecessor corporations (2)	+ From 280	0.	
Amalgamation (x) 2303 Yes Wind-up (x) 2304  Subtotal	Yes	0 • + 2305	0.
Adjustments (Attach schedule)		± 2306	0.
CMT credit carryover available 2301 + 2305 ± 2306		= 2307	O. Transfer to Page 8
Subtract: CMT Credit utilized during the year to reduce income tax (Page 8)  CMT Credit expired during the year	+ From 310	0.	
Subtotal	=	0 2309	0.
Balance at End of Year (3) 2307 - 2309		= 2310	0.

# Notes:

- (1) Where acquisition of control of the corporation has occurred, the utilization of CMT credits can be restricted. (see s.43.1(5))
- (2) Include and indicate whether CMT credits are a result of an amalgamation to which fed.s.87 applies and/or a wind-up to which fed.s.88(1) applies. (see s.43.1(4))
- (3) Amount in 2310 must equal sum of 2370 + 2390.

# Schedule E: Analysis of CMT Credit Carryovers Year End Balance by Year of Origin

	Year of Origin (oldest year first) year month day		Carryovers poration	CMT Credi Predecesso	t Carryovers of r Corporation(s)
2340	9th preceding taxation year	2360		2380	
100	1995-12-31		0		0
2341	8th preceding taxation year	2361		2381	
146	1996-12-31	de feligies han tom	0		0
2342	7th preceding taxation year	2362		2382	
	1997-12-31		0		0
2343	6th preceding taxation year	2363		2383	
SEC.	1998-12-31		0		0
2344	5th preceding taxation year	2364		2384	
37.1	1999-12-31		0		0
2345	4th preceding taxation year	2365		2385	
40.0	2000-12-31		0	Jan VI	0
2346	3rd preceding taxation year	2366		2386	
3)	2001-12-31		0		0
2347	2nd preceding taxation year	2367		2387	
E.S.	2002-12-31		0		0
2348	1st preceding taxation year	2368		2388	
1996	2003-12-31		0		0
2349	Current taxation year	2369		2389	
	2004-12-31		0		0
Totals	3	2370		2390	
			0		0

The sum of amounts 2370 + 2390 must equal amount in 2310

Whitby Hydro Electric Corporation Corp. Tax Acct. No.: 1800225

Year Ended:

Ontario Rates 2004-12-31

# Calculation of Tax Rates for the

 Incentive Deduction for Small Business Corporations (IDSBC) (Small Business Tax Credit) (S.41)

- Surtax on Canadian-controlled Private Corporations (s.41.1)

### - 1. Calculation of IDSBC Rate -Number of Days In Taxation Year Days after December 31, 1998 and before **Total Days** January 1, 2000 7.00% 0 366 .0000% Days after Dec 31, 1999 and before Jan 1, 2001 **Total Days** 7.50% 366 .0000% Х Days after Dec 31, 2000 and before Oct 1, 2001 Total Days 7.50% 0 366 .0000% Days after Sept 30, 2001 and before Jan 1, 2003 Total Days 6.50% 366 .0000% Days after Dec 31, 2002 and before Jan 1, 2004 Total Days 7.00% 0 366 .0000% Days after Dec 31, 2003 Total Days 8.50% 366 366 = 8.5000%

Page 1 of 2

CCH Canadian Ltd. - Corporate Taxprep, 2003 CT23, ver 2-2004

= 8.5000%

Whitby Hydro Electric Corporation Ontario Rates
Corp. Tax Acct. No.: 1800225 Year Ended: 2004-12-31

	Number of Days In	Taxation Y	ear	
4.67%	Days after Dec 31, 1998 and before Jan 1, 2000 x	1	Total Days 366	= .0000%
	Davis offer			
5.00%	Days after Dec 31, 1999 and before Jan 1, 2001 x	1	Total Days 366	= .0000%
	Days after			
5.00%	Days after Dec 31, 2000 and before Oct 1, 2001 x 0	I	Total Days 366	= .0000%
	Days after Sept 30, 2001 and before Jan 1, 2003		Total Days	
4.3330%	<b>x</b> 0	1	366	= .0000%
	Days after Dec 31, 2002 and before		Total Davis	
4.6670%	Jan 1, 2004 x 0	1	Total Days 366	= .0000%
	Days after	•		
4.6670%	Dec 31, 2003 x 366	1	Total Days 366	= 4.6670%
1.00/0/0	, 500	,	300	

Page 2 of 2

CCH Canadian Ltd. - Corporate Taxprep, 2003 CT23, ver 2-2004



# **Surtax on Canadian-Controlled Private Corporations**

Corporation's Legal Name	Or	tario Corporations Tax Acc	ount No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation		1800225		2004-12-31
Name of Associated Corporation (Canadian and Foreign)		Corporations Tax Number	Taxation Year End	Taxable Income (if loss, enter nil)
WHITBY HYDRO ENERGY SERV CORP		1800225	2004-12-31	+ 734,006
WHITBY HYDRO ENERGY CORP	<del></del>	1447409	2004-12-31	+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
				+
			Total	+
		Transfer to 85		= 734,006



# **Corporate Minimum Tax - Associated Corporations**

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2004-12-31

Name of Associated Corporation (Canadian and Foreign)	Corporations Tax Number	Taxation Year End	Total Assets	Total Revenue
WHITBY HYDRO ENERGY SERV CORP	1800225	2004-12-31	<sup>+</sup> 8,319,445	+ 8,079,699
WHITBY HYDRO ENERGY CORP	1447409	2004-12-31	+ 30,432,176	+ 65,000
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+ ===
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
			+	+
		Totals	38,751,62	8,144,699

Transfer to 249 of the CT23

Transfer to 250 of the CT23





Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2004-12-31
	· · · · · · · · · · · · · · · · · · ·	
Loans or Advances Credited or Advanced to Corporation (includes accounts payable to related parties outstanding at the taxation year end for 120 days and accounts payable to non-related parties outstanding for 365 days or more at the taxation year.	or more, year end)	
CURRENT PORTION OF CUSTOMER DEPOSITS		+ 536,617
CONSUMER & OTHER DEPOSITS		+ 1,023,557
LONG TERM DEBT		+ 28,337,942
PARTNERSHIP PICK-UP		+ 5,634
AP > 365 DAYS		+ 141,689
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+0
		+ 0
		+ 0
		+ 0
		+ 0
	,	+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
		+ 0
	Transfer to 353 of the	



# Ministry of Finance

CorporationsTax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

# Ontario Charitable Donations and Gifts Schedule 2 page 1 of 3

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2004-12-31

- For use by a corporation to claim any of the following:
  - Charitable donations;
  - Gifts to Her Majesty in right of Ontario, to Ontario crown agencies, or to Ontario Crown foundations;
  - Gifts to Canada or a province;
  - Gifts of certified cultural property; or
  - Gifts of certified ecologically sensitive land.
- The donations and gifts are eligible for a five year carry-forward.
- Use this schedule to show a credit transfer following an amalgamation or wind-up of subsidiary as described under subsection 87(1) and 88(1) of the federal *Income Tax Act* (Canada).
- File one completed copy of this schedule with your CT23.

Part 1	- Charitable Donations		
Charitab	le Donations at end of preceding taxation year	+	0_A
Deduct:	Donations expired after 5 taxation years		Ов
Charitab	ole donations at beginning of taxation year	····· = L	0c
Add:	Donations transferred on amalgamation or wind-up of subsidiary	О р	
	Total current year charitable donations made 2,476,	.000 E _	
	Subtotal D + E 2,476	000	2,476,000 F
Total do	nations available C + F	= +	2,476,000 g
Deduct	: Amount applied against taxable income (amount T)		2,476,000 T
Charita	ble donations closing balance	=	Он
Part 2	- Maximum Deduction Calculation for Donations	_	
Ontario	net income for tax purposes multiplied by 75%		2,831,163
Note: 1	For credit unions the Ontario net income for tax purposes is the amount before the deduction of payments pursuant to allocations in proportion to borrowing and bonus interest.		
Ontario	taxable capital gains arising in respect of gifts of capital property	<u> </u>	
Ontario	taxable capital gain in respect of deemed gifts qualifying securities per subsection 40(1.01) ITA+	0 <b>K</b>	
Add the	e lesser of:		
1	. The amount of the recapture of capital cost allowance in respect of charitable gifts		
2	2. The lesser of:		
	2a. Proceeds of dispositions less outlays and expenses		
	2b. The capital cost O N		
-	The lesser of M and N		
The les	sser of L and O 0 +	0 P	
Subtot	al J + K + P	Oa_	
25% X	0 a	=	O_R
Maxim	um deduction allowable I + R	=	2,831,163 s
Claim	for charitable donations (not exceeding the lesser of G from Part 1, S and net income for tax purposes)		2,476,000 T Enter in 1 of the CT23

# Ontario Charitable Donations and Gifts

# Schedule 2 page 2 of 3

Corporation's Legal Name	Ontario Corporations Tax Account No.	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2004-12-31
Part 3 - Gifts to Her Majesty in right of Ontario		
For use by a corporation claiming gifts to Her Majesty in right of Ontario, to Ontario Cro or to Ontario Crown Foundations.	own Agencies,	
Gifts to Ontario Crown Agency or Ontario Crown Foundation at end of the preceding taxation y	year+	0
Deduct: Gifts expired after 5 years		0
Gifts to Ontario Crown Agency or Ontario Crown Foundation at the beginning of the taxation ye	ear+	0
Add: Gifts transferred on amalgamation or wind-up of a subsidiary		0
Total current year gifts	+	0
Subtotal	=	0
Deduct: Amount applied against taxable income 2 of the CT23	–	0
Gifts to Ontario Crown Agency or Ontario Crown Foundation closing balance	=	0
Foundation Name	Date of Donation	Amount \$
		0
		0
		0
Total gifts to Her Majesty in right of Ontario		0
Part 4 - Maximum Deduction Calculation for Gifts to Her Majesty in R	ight of Ontario	
Deduction is the lesser of:		
Ontario Net Income before deductions of gifts after deducting charitable donations and gifts to Her Majesty in right of Canada or a province other than Ontario		1,298,884
2. Lesser of:	_	
2a. Ontario Net Income for the taxation year	3,774,884 v	
Gifts made in the taxation year or any of the five preceding taxation years to Her Majesty in Right of Ontario, an Ontario Crown Agency or an Ontario Crown Foundation		
The lesser of V and W	0	(
Maximum deduction allowable the lesser of U and X		(
maximum deduction andwable the lesser of d and X	$\tau$	ransfer to 2 of the CT2
Part 5 - Gifts to Canada or a province other than Ontario		
Gifts to Canada or a province other than Ontario at the end of the preceding year	+	(
<b>Deduct:</b> Gifts to Canada or a province other than Ontario expired after five taxation years		(
Gifts to Canada or a province other than Ontario at the beginning of the taxation year		(
Add: Gifts to Canada or a province other than Ontario transferred on amalgamation or w	vind-up of a subsidiary +	(
Total current year Gifts to Canada or a province other than Ontario (Not applicable	e for gifts	
made after February 18, 1997, unless a written agreement was made before this d		(
Subtotal		
Gifts to Canada or a province other than Ontario closing balance	=	

# Ontario Charitable Donations and Gifts

# Schedule 2 page 3 of 3

Corporatio	n's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby F	lydro Electric Corporation	1800225	2004-12-31
Part 6	Gifts of certified cultural property		
Gifts of c	ertified cultural property at the end of the preceding taxation year		0
Deduct:	Gifts of certified cultural property expired after five years		0
Gifts of	certified cultural property at the beginning of the taxation year		0
Add:	Gifts of certified cultural property transferred on amalgamation or wind-up of a subsidiary		0
	Total current year gifts of certified cultural property		0
Subtotal			0
Deduct:	Amount applied against taxable income		0
Gifts of	certified cultural property closing balance		0
Part 7	- Gifts of certified ecologically sensitive land		
Gifts of c	ertified ecologically sensitive land at the end of the preceding taxation year		0
Deduct:	Gifts of certified ecologically sensitive land expired after five years		C
Gifts of	certified ecologically sensitive land at the beginning of the taxation year .	=	C
Add:	Gifts of certified ecologically sensitive land transferred on amalgamation or wind-up of a sul	osidiary+	0
	Total current year gifts of certified ecologically sensitive land		0
Subtota			0
Deduct:	Amount applied against taxable income		C
Gifts of	certified ecologically sensitive land closing balance		C
	- · ·		
Part 8	- Analysis of balance by year of origin		

Year of origin	Charitable donations	Gifts to Her Majesty in right of Ontario	Gifts to Canada or a province other than Ontario	Gifts of certified cultural property	Gifts of certified ecologically sensitive land
2003-12-31	0	0	0	0	0
2002-12-31	0	0	0	0	0
2001-12-31	0	0	0	0	0
2000-12-31	0	0	0	0	0
1999-12-31	0	0	0	0	0
1998-12-31	0	0	0	0	0
Totals	0	0	0	0	0

Ont. Sch. 008 2004-12-31

litby Hydro Electric Corporation Prp. Tax Acct. No. : 1800225

Year Ended:

istry of Finance porations Tax Branch Box 620

King Street West awa ON L1H 8E9

# ummary of Capital Cost Allowance

the corporation electing under regulation 1101(5g)?  $\mbox{[Y/N]}\mbox{ N}$ 

13	Ontario	nnde-	preciated	capital	cost	at the end	of the year	(column 6	minus	column 12)								44,981,180	2,363,709	385,468	26,681	245,681	11,062,942	59,065,661
12	Ontario	capital	cost	allowance	(column 8	multiplied	bу	column 9;	or a lower	amount)						1 1 1 1		1,760,541	466,098	148,165	41,059	21,364	706,145	3,143,372
11	Terminal	loss														1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0	0	0	0	0	0	0
10	Recapture	of	capital	cost	allowance													0	0	0	0	0	0	0
6	CCA	rate	оłю														 	4	20	30	100	œ	9	
ω	Reduced	nnde-	preciated	capital	cost	(column 6	minus	column 7)									; 1 1 1 1 1 1 1 1 1	42,807,816	2,330,488	493,883	41,059	267,045	11,769,087	57,709,378
7	50% rule	(1/2 of	the amount,	if any, by	which the	net cost	of	acquisitions column 7)	exceeds	column 5)					See note 2	below	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3,933,905	499,319	39,750	26,681	0	0	4,499,655
9	Ontario	nnde-	preciated	capital	cost	(column 2	plus	column 3	or minus	column 4	minus	column 5)						46.741.721	2,829,807	533,633	67,740	267,045	11,769,087	62,209,033
Ŋ	Proceeds	of	dispositions	during the	vear	(amount	not to	exceed	the capital	cost)								o		0	0	0	0	0
4	Net	adjustments	(show	negative	amounts in	hrackets)											1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-2 411 414		o c	0		0	-2,411,414
en	ο£	acquisitions adjustments	during the			mist be	available	for use)							See note 1	below		7 867 810	000,000	70 500	53 362		0	8,999,310
2	Ontario	unde-	preciated	canital	COST at the		Į.		nreciated	Capital	cost at the	end of the	200	prior year's	CCA	schedule)		11 20E 32E	1, 203, 353	1,831,169	14 278	270,270	11,769,087	55,621,137
	on on	ber															1				، د	4 1		tal

Ont. Sch. 008 2004-12-31

hitby Hydro Electric Corporation orp. Tax Acct. No. : 1800225

Year Ended:

nistry of Finance

rporations Tax Branch Box 620

King Street West

hawa ON L1H 8E9

# ummary of Capital Cost Allowance

the corporation electing under regulation 1101(5g)? [Y/N] N

13	Ontario	-apun	preciated	capital	cost	at the end	of the year	(column 6	minus	column 12)						t f d 1 1 1 1 1 1 1 1		59,065,661	[650] on the CT23
12	Ontario	capital	cost	allowance	(column 8	multiplied	by	column 9;	or a lower	amount)						1 1 1 1 1 1 5 6 1		3,143,372	[650] on
11	Terminal	loss														8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0	[650]
10	Recapture	jo	capital	cost	allowance												1	0	[650]
6	CCA	rate	оKo													1 1 1 1			Enter in boxes
8	Reduced	-apun	preciated	capital	cost	(column 6	minus	column 7)									1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	57,709,378	Enter
7	50% rule	(1/2 of	the amount,	if any, by	which the	net cost	of	acquisitions column 7)	exceeds	column 5)				See note 2	below	1 1 1 1 3 3 1		4,499,655	
9	Ontario	nnde-	preciated	capital	cost	(column 2	plus	column 3	or minus	column 4	minus	column 5)					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	62,209,033	
5	Proceeds	jo	dispositions preciated	during the	year	(amount	not to	exceed	the capital	cost)								0	
4	Net	adjustments	works)	negative	amounts in	brackets)											1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-2,411,414	
m	Cost of	acquisitions adjustments	during the	year (new	property	must be	available	for use)						See note 1	below		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8,999,310	
2	Ontario		ated		the				_	capital	cost at the	end of the	prior year's	CCA	schedule)		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	55,621,137	
	ass																	otal	

te 1. Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule. See Regulation 1100(2) and (2.2) of the "Income Tax Act" (Canada).

te 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.

te 3. If the taxation year is shorter than 365 days, prorate the CCA claim.

te 4. Ontario recapture should be included in net income after deducting the federal recapture and the Ontario terminal loss is deducted from net income after including the federal terminal loss.



# Ontario Cumulative Eligible Capital Deduction Schedule 10

(For taxation years 2000 and later)

		Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation		1800225	2004-12-31
For use by a corporation that has eligible capital pro	perty.		
A separate cumulative eligible capital account must	be kept for each business.		
art 1 - Calculation of current year deduction	n and carry-forward		
entario Cumulative eligible capital – balance at end of prece	eding taxation year (if negative, enter zero)		1,115,152
dd: Cost of eligible capital property acquired during the	ne taxation year +	0 <sup>B</sup>	
Amount transferred on amalgamation or wind-up	of subsidiary+	0°	
Other adjustments	+ [	O D	
otal of B + C + D	= [	0 X 0.75 =	0
Subtotal A + E		=	1,115,152
Oeduct: Ontario proceeds of sales (less outlays and experience from the disposition of all eligible capital property  The gross amount of a reduction in respect of a less than the control of the contro	during the taxation year +	0 H	
as provided for in subsection 80(7) of the Income	.	0 1	
•	······································		
	= [	, –	1,115,152
entario cumulative ellgible capital balance F – J FK is negative, enter zero at line M and proceed to Pa		=	1,115,152
Current year deduction 1,115,152 K x 7	7.00% *		78,061
The maximum current year deduction is 7%. However, yo	u can claim any amount up to the maximum	T. Enter	amount in box 651 of the CT
Ontario accomulativa aliaible appital alaaina balanaa K	I (if negative enter 7000)	_	1,037,091
Ontario cumulative eligible capital - closing balance K Note: Any amount up to the maximum deduction of 7% ma	, ,	Oecember 21, 2000, the	1,057,091
deduction may not exceed the maximum amount pro	erated for the number of days in the tayation	2000111201 21, 2000, 810	
	orated for the number of days in the taxation	year divided by 365 or 366 days.	
Part 2 - Amount to be included in income ar Only complete this part if the amount at line	ising from disposition	year divided by 365 or 366 days.	
Only complete this part if the amount at line	ising from disposition K is negative		
Only complete this part if the amount at line amount from line K above (show as a positive amount) otal cumulative eligible capital deductions from income for	ising from disposition  K is negative		(
Only complete this part if the amount at line  Amount from line K above (show as a positive amount)  Fotal cumulative eligible capital deductions from income for axation years beginning after June 30, 1988  Fotal of all amounts which reduced cumulative eligible capital.	ising from disposition  K is negative		C
Amount from line K above (show as a positive amount)  Total cumulative eligible capital deductions from income for exaction years beginning after June 30, 1988  Total of all amounts which reduced cumulative eligible capit in the current or prior years under subsection 80(7) of the l'  Total of cumulative eligible capital deductions claimed for	ising from disposition  K is negative		(
Only complete this part if the amount at line amount from line K above (show as a positive amount)  Total cumulative eligible capital deductions from income for axation years beginning after June 30, 1988  Total of all amounts which reduced cumulative eligible capin the current or prior years under subsection 80(7) of the l'Total of cumulative eligible capital deductions claimed for axation years beginning before July 1, 1988  Regative balances in the cumulative eligible capital accoun hat were included in income for taxation years beginning	ising from disposition  K is negative  tal  TA  0  0  0  0  0  0  0  0  0  0  0  0  0		(
Only complete this part if the amount at line amount from line K above (show as a positive amount) otal cumulative eligible capital deductions from income for exation years beginning after June 30, 1988 otal of all amounts which reduced cumulative eligible capin the current or prior years under subsection 80(7) of the location of cumulative eligible capital deductions claimed for exation years beginning before July 1, 1988 otal egative balances in the cumulative eligible capital account were included in income for taxation years beginning efore July 1, 1988 otal elegative balances.	tal TA		
Only complete this part if the amount at line amount from line K above (show as a positive amount) of the cumulative eligible capital deductions from income for exaction years beginning after June 30, 1988 of the current or prior years under subsection 80(7) of the l'otal of cumulative eligible capital deductions claimed for exaction years beginning before July 1, 1988 legative balances in the cumulative eligible capital accountant were included in income for taxation years beginning efore July 1, 1988 line 3 deduct line 4	tal TA	0 <sup>1</sup>	
Only complete this part if the amount at line amount from line K above (show as a positive amount)  Total cumulative eligible capital deductions from income for axation years beginning after June 30, 1988  Total of all amounts which reduced cumulative eligible capin the current or prior years under subsection 80(7) of the lifetial of cumulative eligible capital deductions claimed for axation years beginning before July 1, 1988  July 3, 1988  July 1, 1988	tal TA	0 <sup>1</sup> 0 <sup>2</sup>	
Only complete this part if the amount at line amount from line K above (show as a positive amount)  Total cumulative eligible capital deductions from income for axation years beginning after June 30, 1988  Total of all amounts which reduced cumulative eligible capit in the current or prior years under subsection 80(7) of the lifetation of cumulative eligible capital deductions claimed for axation years beginning before July 1, 1988  Legative balances in the cumulative eligible capital account nat were included in income for taxation years beginning before July 1, 1988  Line 3 deduct line 4  Total lines 1 + 2 + 5  Line T from previous Ontario Schedule 10 for taxation years	tal TA	0 <sup>1</sup> 0 <sup>2</sup>	
Only complete this part if the amount at line amount from line K above (show as a positive amount)  Total cumulative eligible capital deductions from income for axation years beginning after June 30, 1988  Total of all amounts which reduced cumulative eligible capit in the current or prior years under subsection 80(7) of the lifetax of cumulative eligible capital deductions claimed for axation years beginning before July 1, 1988  Degative balances in the cumulative eligible capital account hat were included in income for taxation years beginning before July 1, 1988  Defore July 1, 1988  Total lines 1 + 2 + 5  Line T from previous Ontario Schedule 10 for taxation years beduct line 7 from line 6	tal TA	0 <sup>1</sup> 0 <sup>2</sup> 0 <sup>5</sup> 0 <sup>6</sup> 0 <sup>7</sup> 0	
Only complete this part if the amount at line Amount from line K above (show as a positive amount)  Total cumulative eligible capital deductions from income for axation years beginning after June 30, 1988  Total of all amounts which reduced cumulative eligible capit in the current or prior years under subsection 80(7) of the IT of all of cumulative eligible capital deductions claimed for axation years beginning before July 1, 1988  Legative balances in the cumulative eligible capital accoun hat were included in income for taxation years beginning before July 1, 1988  Line 3 deduct line 4  Total lines 1 + 2 + 5  Line T from previous Ontario Schedule 10 for taxation year Deduct line 7 from line 6  N - O (cannot be negative)	tal TA	0 <sup>1</sup> 0 <sup>2</sup> 0 <sup>5</sup> 0 <sup>6</sup> 0 <sup>7</sup> 0	
Only complete this part if the amount at line Amount from line K above (show as a positive amount)  Total cumulative eligible capital deductions from income for axation years beginning after June 30, 1988  Total of all amounts which reduced cumulative eligible capin the current or prior years under subsection 80(7) of the IT of the cumulative eligible capital deductions claimed for axation years beginning before July 1, 1988  Negative balances in the cumulative eligible capital accoun hat were included in income for taxation years beginning before July 1, 1988  Line 3 deduct line 4  Total lines 1 + 2 + 5  Line T from previous Ontario Schedule 10 for taxation years Deduct line 7 from line 6  N - O (cannot be negative)  Amount on line 5  O X	ising from disposition  K is negative  tal  TA	0 <sup>1</sup> 0 <sup>2</sup> 0 <sup>5</sup> 0 <sup>6</sup> 0 <sup>7</sup> 0	
Only complete this part if the amount at line Amount from line K above (show as a positive amount)  Total cumulative eligible capital deductions from income for axation years beginning after June 30, 1988  Total of all amounts which reduced cumulative eligible capin the current or prior years under subsection 80(7) of the IT fotal of cumulative eligible capital deductions claimed for axation years beginning before July 1, 1988  Negative balances in the cumulative eligible capital account hat were included in income for taxation years beginning before July 1, 1988  Line 3 deduct line 4  Total lines 1 + 2 + 5  Line T from previous Ontario Schedule 10 for taxation year Deduct line 7 from line 6  N - O (cannot be negative)  Amount on line 5  O X	ising from disposition  K is negative  tal  TA	0 <sup>1</sup> 0 <sup>2</sup> 0 <sup>5</sup> 0 <sup>6</sup> 0 <sup>7</sup> 0	
Amount from line K above (show as a positive amount)  Total cumulative eligible capital deductions from income for axation years beginning after June 30, 1988  Total of all amounts which reduced cumulative eligible capin the current or prior years under subsection 80(7) of the IT total of cumulative eligible capital deductions claimed for axation years beginning before July 1, 1988  Negative balances in the cumulative eligible capital accounthat were included in income for taxation years beginning before July 1, 1988  Line 3 deduct line 4  Total lines 1 + 2 + 5  Line T from previous Ontario Schedule 10 for taxation year Deduct line 7 from line 6  N - O (cannot be negative)  Amount on line 5  D X	ising from disposition  K is negative  tal  TA	0 <sup>1</sup> 0 <sup>2</sup> 0 <sup>5</sup> 0 <sup>6</sup> 0 <sup>7</sup> 0	
Amount from line K above (show as a positive amount)  Total cumulative eligible capital deductions from income for axation years beginning after June 30, 1988  Total of all amounts which reduced cumulative eligible capit in the current or prior years under subsection 80(7) of the l'Total of cumulative eligible capital deductions claimed for axation years beginning before July 1, 1988  Negative balances in the cumulative eligible capital account that were included in income for taxation years beginning before July 1, 1988  Line 3 deduct line 4  Total lines 1 + 2 + 5  Line T from previous Ontario Schedule 10 for taxation year Deduct line 7 from line 6  N - O (cannot be negative)  Amount on line 5  P - Q  Amount on line R  Lesser of line N or line O	ising from disposition  K is negative  tal  TA	0 <sup>1</sup> 0 <sup>2</sup>	



Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H 8E9

The following associated group of corporations includes all the corporations in this associated group (excluding financial institutions and corporations exempt from capital tax) having a permanent establishment in Canada and are hereby making an election under subsection 69(2.1) of the Corporation Tax Act to allocate the tax effect (maximum of \$15,000) from the group's \$5,000,000 exemption from taxable paid-up capital for all taxation years which end in the 2003 calendar year, based on each corporation's total assets and Ontario allocation factor from each corporation's last taxation year ending in the 2002 calendar year

# 2003 Capital Tax Election of Associated **Group Agreement for Allocation** of \$5,000,000 Exemption

CT23 SCHEDULE 591

Applies to taxation years ending in the 2003 calendar year.

Corporation having a permanent establishment in Canada	Last taxation in 2002	n year ending calendar	Ontario Allocation	Total Assets	Net Deduction A x [\$15,000 x (T + X)] ND	Allocation Deducti AND	on
Corporation Tax Account Number (if applicable)	Year M	lonth Day				995	
1800225	2003	3-12-31	100.0000	70,479,649	9,856		15,000
Corporation Name							
Whitby Hydro Electric Corporation							
Authorized signing officer Title							
VICE-PRESIDENT, FINANCE							
Name		gnature					
RAMONA ABI-RASHED							
Corporation Tax Account Number (if applicable)	Year M	Nonth Day				995	
1800225	200	3-12-31	100.0000	6,348,825	888		
Corporation Name							
WHITBY HYDRO ENERGY SERV CORP							
Authorized signing officer Title							
VICE-PRESIDENT, FINANCE							
Name	Si	gnature					
RAMONA ABI-RASHED							
Corporation Tax Account Number (if applicable)	Year N	Month Day				995	
1447409	200	3-12-31	100.0000	30,432,176	4,256		
Corporation Name							
WHITBY HYDRO ENERGY CORP							
Authorized signing officer Title							
VICE-PRESIDENT, FINANCE							
Name	Si I	ignature					
RAMONA ABI-RASHED							
Corporation Tax Account Number (if applicable)	Year M	Month Day				995	
					<u> </u>		
Corporation Name							
				_			
Authorized signing officer Title							
Name				-			
Name	ام	ignature					
	1						
Corporation Tax Account Number (if applicable)	Year I	Month Day				995	
Communities Names					<u> </u>		
Corporation Name							
Authorized disciplination				_			
Authorized signing officer Title							
				_			
Name		ignature					
Total Assets of Associated Group having permanent estab	blishments in	Canada	x	107,260,650			
				_	15 000		
Total Net Deductions of Associated Group having perman	nent establisi	nments in Car	nada	TND _	15,000	994	
Total Allocated Net Deductions of Associated Group hav	ing permane	ent establishm	ents in Canada		TAND		15,000
					<del>-</del>		



# **Taxable Capital of Associated Corporations**

(Applicable to an associated group that has a permanent establishment in Canada)

Schedule CT21

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2004-12-31

This schedule must be completed in determining the aggregate taxable capital of an associated group and/or partnership that has a permanent establishment (PE) in Canada.

Name of Associated Corporation (Must have a PE in Canada)	Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Taxable Capital
WHITBY HYDRO ENERGY SERV CORP	1800225	2004-12-31	+
WHITBY HYDRO ENERGY CORP	1447409	2004-12-31	+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
			+
	Aggrega	ate of taxable capital	=

Transfer to box 540 of the CT23

# **T2 CORPORATION INCOME TAX RETURN**

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

Parts, sections, subsections, and paragraphs mentioned on this return refer to the Income Tax Act. This return may contain changes that had not yet become law at the time of printing. If you need more information about items on the return, see the corresponding items in the T2 Corporation - Income Tax Guide (T4012).

Send one completed copy of this return, including schedules and the General Index of Financial Information (GIFI), to your tax services office or tax centre. You have to file the return within six months after the end of the corporation's taxation year. For more information on when and how to file T2 returns, see items 1 to 5 in the guide.

	Code 0401
055	Do not use this area
}	
L	

Identification —	
Business Number (BN) 864773395RC0001	
Corporation's name	
002 Whitby Hydro Electric Corporation	
Has the corporation changed its name	If Von do you have a convert
since the last time we were notified? 003 1 Yes 2 No X	If Yes, do you have a copy of the articles of amendment? 004 1 Yes 2 No
Address of head office	To which taxation year does this return apply?
Has the address changed since the last time we were notified?	Taxation year start Taxation year-end
and the work work house.	060 2004-01-01 061 2004-12-31
011 100 Taunton Road East	YYYY/MM/DD YYYY/MM/DD
City Province, territory, or state	Has there been an acquisition of control to which subsection 249(4) applies since
City Province, territory, or state  015 Whitby 016 ON	the previous taxation year?
Country (other than Canada) Postal code/ZIP code	If Yes, give the date control was
017 018 L1N-5R8	acquired
Malling address (if different from head office address)	YYYY/MM/DD
Has the address changed since the last time we were notified?	Is the corporation a professional corporation that is a member of
time we were notified?	a partnership? 067 1 Yes 2 No X
021 <u>c/o</u>	Is this the first year of filing after:
022	Incorporation?
023	Amalgamation? 071 1 Yes 2 No X
City Province, territory, or state	If Yes, complete and attach Schedule 24.
025   026   Country (other than Canada)   Postal code/ZiP code	Has there been a windup of a subsidiary
027 028	under section 88 during the current taxation year?
Location of books and records	If Yes, complete and attach Schedule 24.
Has the location of books and records changed since the last time we were	Is this the final taxation year before
notified?	amalgamation?
031 100 Taunton Road East	
032 PO Box 59	Is this the final return up to dissolution?
City Province, territory, or state	
035 Whitby 036 ON	Is the corporation a resident of Canada?
Country (other than Canada) Postal code/ZIP code	080 1 Yes X 2 No If No, give the country of residence.
037 038 L1N-5R8	081
040 Type of corporation at the end of the taxation year	Is the non-resident corporation claiming
Canadian-controlled by private corporation (CCPC)	an exemption under an Income tax treaty?
Other private	If Yes, complete and attach Schedule 91.
2 Other private 5 Other corporation (specify, below)	If the corporation is exempt from tax under section 149, tick
Public	one of the following boxes:
3 corporation	085 1 Exempt under paragraph 149(1)(e) or (I)
If the type of corporation changed during	Exempt under paragraph 149(1)(j)
the taxation year, provide the effective	3 Exempt under paragraph 149(1)(t)
date of the change	4 Exempt under other paragraphs of section 149

	Attachments — — — — — — — — — — — — — — — — — — —				
	* vilal statement information: Use GIFI schedules 100, 125, and 141.  * viles – Answer the following questions. For each Yes response, attach to the T2 return the schedule that applies.	We do not p	rint th	ese s	chedules.
Guide	Item	_	`	Yes	Schedule
27	Is the corporation related to any other corporations?	[	150	Χ	9
	Does the corporation have any non-resident shareholders?	[	151		19
	Is the corporation an associated Canadian-controlled private corporation?		160	х	23
	Is the corporation an associated Canadian-controlled private corporation that is claiming the expenditure limit?		161		49
32	Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents		162		11
33	If you answered Yes to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?		163		44
34	Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?		164		14
35	Is the corporation claiming a deduction for payments to a type of employee benefit plan?		165		15
37	Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?		166		T5004
38	Is the corporation a member of a partnership for which a partnership identification number has been assigned?		167		T5013
40	Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	[	168		22
41	Did the corporation have any foreign affiliates during the year?		169		25
42	Has the corporation made any payments to non-residents of Canada under subsections 202(1) and 105(1) of		170		29
	the federal Income Tax Regulations?		171	$\vdash\vdash$	T106
43	Has the corporation had any non-arm's length transactions with a non-resident?		172	Н	
47	Has the corporation made payments to, or received amounts from, a retirement compensation arrangement in the year?		172		
46	For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?		173	X	50
55	Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?		201	Y	1
f	Has the corporation made any charitable donations, gifts to Canada, a province or a territory, or gifts of cultural or		202		2
02 104	ecological property?  Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?		203		3
	Is the corporation claiming any type of losses?		204	$\vdash$	4
	Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in		205	H	5
56	more than one jurisdiction?  Has the corporation realized any capital gains or incurred any capital losses during the taxation year?		206	Н	6
103	i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than dividends deductible on line 320 of the T2 return, b) a partnership, c) a foreign business, or d) a personal services business; or		207		7
	ii) is the corporation claiming the refundable portion of Part I tax?		208	-	8
57	Does the corporation have any property that is eligible for capital cost allowance?		210	<b>!</b>	10
58	Does the corporation have any property that is eligible capital property?		212	<del>  X  </del>	12
59	Does the corporation have any resource-related deductions?				
60	Is the corporation claiming reserves of any kind?	• • • • • • • •	213	-	13
61	Is the corporation claiming a patronage dividend deduction?			-	16
62	Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?		217	-	17
150	Is the corporation an investment corporation or a mutual fund corporation?		218		18
131	Was the corporation carrying on business in Canada as a non-resident corporation?		220	<u> </u>	20
118	Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?		221	-	21
155	Is the corporation a non-resident-owned investment corporation claiming an allowable refund?	• • • • • • • •	226	<u> </u>	26 *
111	Does the corporation have any Canadian manufacturing and processing profits?		227		27
121	Is the corporation claiming an investment tax credit?		231		31
63	Is the corporation claiming any scientific research and experimental development expenditures?		232	<u> </u>	T661
124	Is the corporation subject to gross Part I.3 tax?		233	X	33/34/35
124	Is the corporation a member of a related group with one or more members subject to gross Part I.3 tax?		236	X	36
124	Is the corporation claiming a surtax credit?		237		37
128	Is the corporation subject to gross Part VI tax on capital of financial institutions?		238		38
128	Is the corporation claiming a Part I tax credit?		242		42
129	Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?		243		43
129	Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?		244		45
125	Is the corporation subject to Part II – Tobacco Manufacturers' surtax?		249		46
128	For financial institutions: Is the corporation a member of a related group of financial institutions		250	ī	39
150	with one or more members subject to gross Part VI tax?  Is the corporation claiming a Canadian film or video production tax credit refund?			-	T1131
152	Is the corporation claiming a Canadian film or video production tax credit refund?  Is the corporation claiming a film or video production services tax credit refund?			1	T1177
}	Is the corporation subject to Part XIII 1 tax?		255	$\parallel$	92 *

	Attachments – continued from page 2			
_ Guid	de item		Yes	Schedule
44	Did the corporation have any foreign affiliates that are not controlled foreign affiliates?	256		T1134-A
44	Did the corporation have any controlled foreign affiliates?	258		T1134-B
44	Did the corporation own specified foreign property in the year with a cost amount over \$100,000?	259		T1135
44	Did the corporation transfer or loan property to a non-resident trust?	260		T1141
44	Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261		T1142
_	Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262		T1145
—	Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263		T1146
—	Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264		T1174
	Tragge of appealment of the order of the ord			

Additional information	
Is the corporation inactive?  Has the major business activity changed since the last return was filed? (enter Yes for first-time filers)  280 1 Yes 2 No X X	
What is the corporation's major business activity? (Only complete if Yes was entered at line 281.)  If the major activity involves the resale of goods, indicate whether it is wholesale or retail	
Specify the principal product(s) mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.    284   ELECTRICITY DISTRIBN   285   100%   287   0%   289   0%   289   0%   289   0%   0%   0%   0%   0%   0%   0%   0	
Did the corporation immigrate to Canada during the taxation year?  Did the corporation emigrate from Canada during the taxation year?  2 No X  291 1 Yes 2 No X	

— Taxable income				
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIF	ı		300	3,774,884 A
Deduct: Charitable donations from Schedule 2	311	2,476,000		
Gifts to Canada, a province, or a territory from Schedule 2	312	0		
Cultural gifts from Schedule 2	313	0		
Ecological gifts from Schedule 2	. 314	0		
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	. 320	0		
Part VI.1 tax deduction from Schedule 43*	. 325	0		
Non-capital losses of preceding taxation years from Schedule 4	. 331	0		
Net-capital losses of preceding taxation years from Schedule 4	. 332	0		
Restricted farm losses of preceding taxation years from Schedule 4	. 333	0		
Farm losses of preceding taxation years from Schedule 4		0		
Limited partnership losses of preceding taxation years from Schedule 4	. 335	0		
Taxable capital gains or taxable dividends allocated from a central credit union	. 340	0		
Prospector's and grubstaker's shares	. 350	0		
	Subtota	2,476,000	_	<u>2,476,000</u> в
Subtotal (amount A	minus a	mount B) (if negative, enter	'0")	1,298,884 c
Add: Section 110.5 additions and/or subparagraph 115(1)(a)(vii) additions			355	<u> </u>
Taxable income (amount C plus amount D)			360	1,298,884
Income exempt under paragraph 149(1)(t)			370	0
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 36)  * This amount is equal to 3 times the Part VI.1 tax payable at line 724 on page 8.	) minus li	ne 370)	=	1,298,884 z

	Liectific Corporation		0047700351100001	2004-12-51
	I business deduction ontrolled private corporations (CCPCs) throughout the ta	xation year		
Income from	active business carried on in Canada from Schedule 7			3,774,884 A
Taxable inco	ome from line 360 on page 3, minus 10/3 of the amount at line at line 636** on page 7, and minus any amount that, because	e 632* on page 7, <b>minus</b> of federal law, is exemp	3 times t from Part I tax	<u>405</u> <u>1,298,884</u> в
	of the business limit: Cs, calculate the amount at line 4 below.			
200,000	x Number of days in the taxation year before 2003	0 =	0 1	
	Number of days in the taxation year	366		
225,000	x Number of days in the taxation year in 2003	<u> </u>	0 2	
	Number of days in the taxation year	366		
250,000	x Number of days in the taxation year in 2004	<u> 366</u> =	250,000 3	
	Number of days in the taxation year	366		
300,000	x Number of days in the taxation year after 2004	0 =	0 3.1	
,	Number of days in the taxation year	366		
	Add amounts at	lines 1, 2, 3, and 3.1	<u>250,000</u> 4	
Business lim	nit (see notes 1 and 2 below)			410 250,000 C
1	For CCPCs that are note associated, enter the amount from li taxation year is less than 51 weeks, prorate the amount from li divided by 365, and enter the result on line 410. For associated CCPCs, use Schedule 23 to calculate the amount of the control of the	line 4 by the number of d	ays in the taxation year	
Business li	mit reduction:			
Amount C		,007 D =		<u>2,777,933</u> E
Reduced bu	isiness limit (amount C minus amount E) (if negative, enter "0"			425 O F
	ness deduction -16.00% of whichever amount is least: A, B, int G on line 9 of page 7)	C, or F		<u>0</u> G
	ate the amount of foreign non-business income tax credit dedunent income (line 604) and without reference to the corporate			x on the CCPC's
** Calcula	ate the amount of foreign business income tax credit deductible	e at line 636 without refe	rence to the corporate tax red	uctions under section 123.4.
_	corporation tax			
reflec	large corporation tax to be entered at line 415 is the gross Parct a full-year tax liability if the taxation year is less than 51 wee 225% x (taxable capital employed in Canada minus \$10,000,0	eks. For the purpose of the	ount before deducting the surt ne business limit reduction, the	ax credits, increased to gross Part I.3 tax is equal
	corporation is not associated with any corporation in both the or its preceding taxation year.	current and the precedi	ng taxation years, enter the co	rporation's gross Part I.3
curre - s	e corporation is not associated with any corporation in the current taxation year: starts before December 21, 2002, enter the corporation's gross starts after December 20, 2002, enter the corporation's gross	s Part I.3 tax for its prece	eding taxation year; or	axation year, and its
• For o	corporations associated in the current taxation year, see Sche	dule 23 for the special ru	les that apply.	
				n'
Ac	celerated tax reduction ————————————————————————————————————			

Accelerated tax reduction	
Canadian-controlled private corporations throughout the taxation year that claimed the small business deduction	
Reduced business limit (amount from line 425) <u>0</u> x <u>300,000</u> =	A
Net active business income (amount from line 400) *	3,774,884 в
Taxable income from line 360 on page 3 minus 3 times the amount at line 636** on page 7, and minus any amount that, because of federal law, is exempt for Part I tax 1,298,884 C  Deduct:	
Aggregate investment income (amount from line 440 of page 6)	
Amount C minus amount D (if negative, enter "0")	<u>1,298,884</u> E
Amount A, B, or E above, whichever is less	0 F
Amount Z from Part 9 of Schedule 27 0 x 100/7 = 0 G	
Amount QQ from Part 13 of Schedule 27 H	
Taxable resource income from line 435 of page 5	
Amount used to calculate the credit union deduction (amount E in Part 3 of Schedule 17)	
Amount on line 400, 405, 410, or 425 of the small business deduction, whichever is less	
Total of amounts G, H, I, J, and K	0 L
Amount F minus amount L (if negative, enter "0")	0 M
Accelerated tax reduction - 7% of amount M (enter amount N on line 637 of page 7)	0 N
* If the amount at line 450 of Schedule 7 is positive, members of partnerships need to use Schedule 70 to calculate net active business ** Calculate the amount of foreign business income tax credit deductible at line 636 without reference to the corporate tax reductions up the corporat	

able resource income [as defined	I in subsection 125.11(1)]		435	0
Amount A	0 🗸	Number of days in the taxation year in 2003	0 x 1% =	0 :
		Number of days in the taxation year	366	
Amount A	0 x	Number of days in the taxation year in 2004	366 x 2% =	0
		Number of days in the taxation year	366	
Amount A	0 x	Number of days in the taxation year in 2005	0 x 3% =	0
		Number of days in the taxation year	366	
Amount A	0 x	Number of days in the taxation year in 2006	0 x 5% =	0
		Number of days in the taxation year	366	
ource deduction – total of amo er amount D on line 10 of page 7			438	0

General tax red	uction for Canadian-c	ontrol	led private corporations —————		
Canadian-controlled priva			•		
			•		1 000 004 =
Taxable income from line 36	0 on page 3				1,298,884 E
			0	0 -	
Amount Z from Part 9 of Sch	nedule 27		0 x 100/7 =	0 F	
Amount QQ from Part 13 of	Schedule 27 .			<u>0</u> G	
Taxable resource income from	om line 435 above				
Amount used to calculate the	e credit union deduction (a	nount l	E in Part 3 of Schedule 17)		
Amount on line 400, 405, 41	0, or 425 on page 4, which	ever is	less	<u>0</u> 1	
Aggregate investment incon	ne from line 440 of page 6		<u>.</u>	0 к	
Amount used to calculate th	e accelerated tax reduction	(amou	int M of page 4)	0 L	
Total of amounts F, G, H, I,	J. K. and L			0	0 м
			<del></del>		<del></del>
Amount E minus amount M	(if negative, enter "0")				<u>1,298,884</u> N
Amount N	1,298,884	v	Number of days in the taxation year in 2002	<u> </u>	0 о
74110211(14		^ -	Number of days in the taxation year	366	
Amount N	1,298,884		Number of days in the taxation year in 2003	0 x 5% =	<u> </u>
7070511174		^ -	Number of days in the taxation year	366	
Amount N	1,298,884		Number of days in the taxation year after 2003	<u> 366</u> x 7% = .	90,922 Q
		^ -	Number of days in the taxation year	366	
General tax reduction for (enter amount R on line 638	•	ate co	rporations - total of amounts O, P, and Q		90,922 R

— General tax reduction —		<del></del>			
•		poration, an investment corporation, a mortgage tment corporation	e investment	corporation	1,
Taxable income from line 360 of page 3					0 s
Amount Z from Part 9 of Schedule 27		<u>O</u> x 100/7 =			
Amount QQ from Part 13 of Schedule 27	Digital X   From Part 9 of Schedule 27				
Taxable resource income from line 435	above			<u> </u>	
Amount used to calculate the credit unio	n deduction (amount E	in Part 3 of Schedule 17)		<u>0</u> w	
Total of amounts T, U, V, and W		<u> </u>		0 .	0 x
Amount S minus amount X (if negative,	enter "0")				<u>0</u> Y
Amount Y	0 x	Number of days in the taxation year in 2002	0	x 3% =	0 z
		Number of days in the taxation year	366	•	
Amount Y	0 × _	Number of days in the taxation year in 2003	0_	x 5% =	0 AA
		Number of days in the taxation year	366	•	
Amount Y	0 x _	Number of days in the taxation year after 2003	366	x 7% =	() вв
	_	Number of days in the taxation year	366	•	0
General tax reduction - total of amour (enter amount CC on line 639 of page 7				•••••	<u>0</u> cc

Refundable portion of Part I tax	
Canadian-controlled private corporations throughout the taxation year	
Aggregate investment income 440	<u>0</u> A
Foreign non-business income tax credit from line 632 on page 7	
Deduct:	
Foreign investment income	0.5
(amount O from Part 1 of Schedule 7) (if negative, enter "0")	0 в
Amount A minus amount B (if negative, enter "0")	<u>0</u> c
Taxable income from line 360 on page 3	
Deduct:         Amount on line 400, 405, 410, or 425 on page 4, whichever is less	
Foreign non-business	ļ
income tax credit from line 632 of page 7	
Foreign business income tax credit from line 636 of page 7	
$\frac{0}{1,298,884} \times 262/3\% = 346,36$	<u>59</u> p
Part I tax payable minus investment tax credit refund (line 700 minus line 780 of page 8)  Deduct: Corporate surtax from line 600 of page 7  Net amount  Refundable portion of Part I tax – Amount C, D, or E, whichever is less	66 E
Refundable dividend tax on hand	
Refundable dividend tax on hand at the end of the preceding taxation year 460	
Deduct: Dividend refund for the previous taxation year	<u>0</u> A
Add the total of:	
Refundable portion of Part I tax from line 450 above	
Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation	
	<u>0</u> B
Refundable dividend tax on hand at the end of the taxation year – Amount A plus amount B	0
Dividend refund	
Private and subject corporations at the time taxable dividends were paid in the taxation year	
Taxable dividends paid in the taxation year from line 460 on page 2 of Schedule 3	<u>0</u> A
Refundable dividend tax on hand at the end of the taxation year from line 485 above	0 в
Dividend refund – Amount A or B, whichever is less (enter this amount on line 784 of page 8)	0
Distribution Fermina - Amount A of B, whichever is less fermer this amount on line 704 of page of	

Part I tax		
Base amount of Part I tax – 38.00% of taxable income (line 360 or amount Z, whichever applies) from page 3	550	493,576 A
Corporate surtax calculation		
Deduct:  10% of taxable income (line 360 or amount Z, whichever applies) from page 3	3,576 1 9,888 2 0 3	
Investment corporation deduction from line 620 below  Federal logging tax credit from line 640 below	<u> </u>	
Federal logging tax credit from line 640 below  Federal qualifying environmental trust tax credit from line 648 below	0 5	
For a mutual fund corporation or an investment corporation throughout the taxation year, enter amount a, b, or c below on line 6, whichever is less:		
28.00% of taxable income from line 360 of page 3 O a 28.00% of taxed capital gains O b Part I tax otherwise payable O c (line A plus lines C and D minus line F)	0 6	
	.9 <u>,888</u> 7	
Net amount (line 1 minus line 7)36	53,688 8	
Corporate surtax – 4.00% of the amount on line 8	600	14,548 в
Recapture of investment tax credit from line PPP in Part 21 of Schedule 31	602	<u>0</u> c
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income (for a CCPC throughout the taxation year)		
Aggregate investment income from line 440 on page 6  Taxable income from line 360 on page 3  Deduct:	<u> </u>	
Amount on lines 400, 405, 410, or 425 of page 4, whichever is less 0 1,298,884 1,29	<u>98,884</u> ii	
Refundable tax on CCPC's investment income – 6 2/3% of the lesser of amounts i or ii	604	0 D
		500 104
Subtotal (add lines	A, B, C, and D)	508,124 E
Deduct:		
Small business deduction from line 430 of page 4	0 9	
Federal tax abatement 608 12  Manufacturing and processing profits deduction from amount BB or amount RR of Schedule 27 616	29,888 0	
Investment corporation deduction	0	
(taxed capital gains 624 0)	Ω	
Additional deduction – dealt unions from Schedule 17		
Federal foreign non-business income tax credit from Schedule 21  Federal foreign business income tax credit from Schedule 21  636  636	0	
Accelerated tax reduction from amount N of page 4	0	
Resource deduction from line 438 of page 5	0 10	
General tax reduction for CCPCs from amount R of page 5	90,922	
General tax reduction from amount CC of page 5	0	
Federal logging tax credit from Schedule 21 640 644	0	
Teceral pointed contribution tax credit		
Federal political contributions 646 0	0	
Federal qualifying environmental trust tax credit Investment tax credit from Schedule 31	0	
	20,810	220,810 F
Part I tax payable – Line E minus line F (enter amount G on line 700 of page 8)		<u>287,314</u> g

Summary of tax and credits	
Federal tax	
Part I tax payable from page 7	
Part i.3 tax payable from Schedule 33, 34, or 35	C 010
Part II surtax payable from Schedule 46	708 0
Part IV tax payable from Schedule 3	712 0
Part IV.1 tax payable from Schedule 43	716 0
Part VI tax payable from Schedule 38	720 0
Part VI.1 tax payable from Schedule 43	724 0
Part XIII.1 tax payable from Schedule 92	727
Part XIV tax payable from Schedule 20	
Add provincial and territorial tax:  Provincial or territorial jurisdiction 750 ON  (if more than one jurisdiction, enter "multiple" and complete Schedule 5)  Net provincial and territorial tax payable (except Quebec, Ontario, and Alberta)  Provincial tax on large corporations (New Brunswick and Nova Scotia)	Total federal tax293, 332
	0 000 000
	Total tax payable 770293,332 A
Deduct other credits:	
Investment tax credit refund from Schedule 31	780 0
Dividend refund from page 6	784 <u>0</u>
Federal capital gains refund from Schedule 18	788 <u> </u>
Federal qualifying environmental trust tax credit refund	706
Canadian film or video production tax credit refund from Form T1131	797 0
Film or video production services tax credit refund from Form T1177	800
Tax withheld at source	000
Total payments on which tax has been withheld 801	<u>)</u>
Allowable refund for non-resident-owned investment corporations from Schedule 26	804 <u>O</u>
Provincial and territorial capital gains refund from Schedule 18  Provincial and territorial refundable tax credits from Schedule 5  Royalties deductible under Syncrude Remission Order  Tax remitted under Syncrude Remission Order	812 0
Tax instalments paid	002 220
Total credits	890 293,332 293,332 B
Refund code 894 0 Overpayment	
Direct deposit request	L If the result is repetive, you have an every surrent
	If the result is negative, you have an overpayment.  If the result is positive, you have a balance unpaid.
To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:	Enter the amount on whichever line applies. We do not charge or refund a difference
Start Change information 910	of \$2 or less.
Branch number	Balance unpaid 0
914	
Institution number Account number	Enclosed payment 898 O
If the corporation is a Canadian-controlled private corporation throughout the taxation year, does it qualify for the one-month extension of the date the balance of tax is due?	
Certification ————————————————————————————————————	
I, 950 ABI-RASHED 951 RAMONA	954 VICE-PRESIDENT, FINANCE
Last name in block letters First name in block letters	Position, office, or rank
am an authorized signing officer of the corporation. I certify that I have examined this return, incl and that the information given on this return is, to the best of my knowledge, correct and comple income for this taxation year is consistent with that of the previous year except as specifically di-	ete. I further certify that the method of calculating
955	956 905-668-5878
Date (yyyy/mm/dd) Signature of the authorized signing officer of the co	rporation Telephone number
Is the contact person the same as the authorized signing officer? If No, complete the information	n below 957 1 Yes X 2 No
	050
958	Tolophore number
Name in block letters	Telephone number
Language of correspondence - Langue de correspondance	- Marine - M
lndicate the language of your choice. Indiquer la langue de correspondance de votre choix.	1 English/Anglais X 2 Français/French
I window in million on any colours and any any anients	

Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001

Year Ended:

Sch. 001 2004-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

# **NET INCOME (LOSS) FOR INCOME TAX PURPOSES**

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes.
- Please provide us with the applicable details in the identification area, and complete the applicable lines that contain a numbered black box. You should report amounts in accordance with the Generally Accepted Accounting Principles (GAAP).
- Sections, subsections, and paragraphs referred to an this schedule are from the "Income Tax Act."
- For more information, see the "T2 Corporation Income Tax Guide."

Net income (loss) after taxes and

extraordinary items per financial statements	536,247 A
Additions:	
Amortization of tangible assets. 104 3,48 Loss on disposal of assets. 111	85,004 83,450 4,374 76,000
Subtotal of additions	48,828 6,448,828
Other Additions:	
Miscellaneous Other Additions:	
601 PARTNERSHIP INCOME 291	11,414 4,707 71,963
Subtotal of Other Additions	2,588,084 2,588,084
Total Addition:	s 500 9,036,912

Capital cost allowance from Schedule 8.	Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001	Year	Ended:	2004-12-31	Sch.	001
Cumulative eligible capital deduction from Schedule 10.       465       78,061         Subtotal of Deductions.       3,221,433       3,221,433     Other Deductions:  Miscellaneous Other Deductions:  Miscellaneous Other Deductions:  Total Deductions  RE: ELECTION UNDER S.13 (7.4)  CAPITAL TAX NOT DEDUCTED  Subtotal of Other Deductions.  PSD 2,576,842  2,576,842  2,576,842  Total Deductions  Total Deductions  S10 5,798,275	Deductions:			7		
Other Deductions:           [700] RE: ELECTION UNDER S.13 (7.4)         [390] 2,411,414           [701] CAPITAL TAX NOT DEDUCTED         [391] 165,428           Subtotal of Other Deductions.         [499] 2,576,842         2,576,842           Total Deductions         [510] 5,798,275						
Miscellaneous Other Deductions:         700       RE: ELECTION UNDER S.13 (7.4)       390       2,411,414         701       CAPITAL TAX NOT DEDUCTED       165,428         Subtotal of Other Deductions.       499       2,576,842       2,576,842         Total Deductions       5,798,275	Subtotal of Deductions		3,221,433	3,221,433		
Total Deductions   Total Deduc	Other Deductions:					
Total Deductions   Total Deduc						
Total Deductions   Total Deduc						
Total Deductions   Total Deduc						
Total Deductions   391   165,428	Miscellaneous Other Deductions:					
Total Deductions 510 5,798,275	( <del></del>					
	Subtotal of Other Deductions		2,576,842	2,576,842		
		Tota	al Deductions 510	5,798,275		
(enter on line 300 on the T2 return)	Net income (loss) for income tax purposes		•	3,774,884		

T2 SCH 1 E (01)

Corporate Taxprep / Taxprep des sociétés - TP-10

# WHITBY HYDRO ELECTRIC CORPORATION

# **ELECTION UNDER SUBSECTION 13(7.4)**

The company hereby elects under subsection 13(7.4) of the Income Tax Act apply to reduce the capital cost of depreciable property of class 1 acquired in the taxation year by an amount of \$2,411,414 received in the taxation year in respect of that property that would otherwise be included in income under paragraph 12(1)(x).

Authorized Signing Officer

Year Ended:

Sch. 002 2004-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

# **CHARITABLE DONATIONS AND GIFTS**

- For use by corporations to claim any of the following:
  - Charitable donations;
  - Gifts to Canada or a province;
  - Gifts of certified cultural property; or
  - Gifts of certified ecologically sensitive land.
- The donations and gifts are eligible for a five year carry-forward.
- Use this schedule to show a credit transfer following an amalgamation or wind-up of subsidiary as described under subsections 87(1) and 88(1) of the federal "Income Tax Act."
- File one completed copy of this schedule with your "T2 Corporation Income Tax Return."
- For more information, see the "T2 Corporation Income Tax Guide."

— Part 1 - Charitable donations —						
Charity/Recipient TOWN OF WHITBY					Amount (\$100 or more only) 2,476,000	
	Add: Total donat	ions of less than \$1	00 each	Subtotal	2,476,000	
		Total donations i	n current			
Charitable describes at and of mass disc		Federal	(	Quebec	Alberta	
Charitable donations at end of preceding taxation year  Deduct:		0	Α	0	0	
Donations expired after 5 taxation years	239	0		0	0	
Charitable donations at beginning of taxation year	240	0		0	0	
Donations transferred on amalgamation or	) B					
donations made	) <b>C</b>					
Subtotal: Amount B plus amount C	0	2,476,000	D :	2,476,000	2,476,000	
=======================================	=					

T2 SCH 2 E (99)

Page 1 of 4

Corporate Taxprep / Taxprep des sociétés - TP-10

Account/Business No.: 864773395RC000	01	Year E	Inde	ed:	2004-12	2-31	
+							
	<u> </u>						
T. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		Federal	_	Quebec	Alberta		
Total donations available		2,476,000	E	2,476,000	2,476,000		
Deduct: Amount applied against taxable income: (enter amount from line S)	260	2,476,000	E	2,476,000	2,476,000		
(officer atmount from line o)			•				
Charitable donations closing balance	280	0	G	0	0		
-				***********			
— Amounts carried forward - Charitable donations ——							_
Year of origin:		Federal		Quebec	Alberta		
1st prior year -	2003	0		0	0		
2nd prior year	2002	0		0	0		
3rd prior year -	2001	0		0	0		
4th prior year -	2000	0		0	0		
5th prior year -	1999	0		0	0		
6th prior year * -	1998	0		0	0		
Total (to line A)		0		0	0		
* These donations expired in the prior year.					=========		
— Part 2 - Maximum deduction calculation for donations	s —						
Net income for tax purposes * multiplied by 75%					2,831,163	н	
Taxable capital gains arising in respect of gifts of capital property:							
- per line 895 of schedule 6				0			
- other				0			
Total		[225]		0 1			
Taxable capital gain in respect of deemed gifts of non-qualifying securities per subsection 40(1.01)		227		0 J			
Add the lesser of:				0 3			
The amount of the recapture of capital cost							
allowance in respect of charitable gifts		0 K					
	===						
2) The lesser of:							
i) Proceeds of dispositions							
less outlays and expenses 0 L							
=======================================							
ii) The capital cost 0 M							
The lesser of amounts L and M 235	1	0 N					
The lesser of amounts L and M [235]		0 N					
The lesser of				0 0			
1110 100001	J. 4.1100						
Subtotal: Amount I plus amount J plus amount 0	o			0	0	Р	
, , , , , , , , , , , , , , , , , , ,			====	======	========		
		Am	nount l	P multiplied by 25%	0	Q	
Maximum deduction allowable: (amount H plus amount Q)				• • • • • •	2,831,163	R	
					========		
Claim for charitable donations: (not exceeding the lesser of amount E fro						_	
amount R and net income for tax purposes)		• • • • • • • • • • •	• • • • •	• • • • • •	2,476,000	S	
(Enter amount S on line 311 of the T2 return)		nactions !-			========		
* For credit unions this amount is before the deduction of payments pursua	int to all	ocations in					
proportion to borrowing and bonus interest.							

Whitby Hydro Electric Corporation

Sch. 002

Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001	Year	Ended:		2004-12-31	Sch.	002
Gifts to Canada or a province at the end of the preceding taxation year				0		
Deduct: Gifts to Canada or a province expired after 5 taxation years			339	0		
Gifts to Canada or a province at the beginning of the taxation year			340	0		
Add: Gifts to Canada or a province transferred on amalgamation or			050			
wind-up of a subsidiary		• • • • • • • • • • • • • • • • • • • •	350	0		
Total current year gifts made to Canada or a province *			310	0		
		Subtota	I	0		
Deduct: Amount applied against taxable income (enter this amount on line 312			•	·		
of the T2 return)			360	0		
Gifts to Canada or a province closing balance			380	0		
* Net and Cable for the analysis and the second sec	d		:			
* Not applicable for gifts made after February 18, 1997, unless a written agreement						
before this date. If the taxation year straddles February 18, 1997, and gifts were after this date, enter the amount at line 210 and complete part 2.	maue					
and this date, onter the amount at line 210 and complete part 2.						
— Part 4 - Gifts of certified cultural property —————						
	Federal	Queb	ec	Alberta		
Gifts of certified cultural property at the end		0	^	^		
of the preceding taxation year		0	0	0		
Deduct: Gifts of certified cultural property expired after 5 taxation years		0	0	0		
aitei o taxation years.						
Gifts of certified cultural property at the beginning						
of the taxation year		0	0	0		
Add: Gifts of certified cultural property transferred						
on amalgamation or wind-up of a subsidiary		0				
Total current year gifts of certified						
cultural property		0				
0.00-1-1		0	0	0		
Subtotal  Deduct: Amount applied against taxable income		U	U	0		
(enter this amount on line 313						
of the T2 return)		0	0	0		
,						
Gifts of certified cultural property						
- Closing balance		0	0	0		
	=======		=====	========		
		•				
Amounts carried forward - Gifts of certified cultural prope	ertv ——					
	<b>-</b> y					
Year of origin:	Federal	Queb	ec	Alberta		
1st prior year 200	3	0	0	0		
2nd prior year 200	2	0	0	0		
3rd prior year 200		0	0	0		
4th prior year 200		0	0	0		
5th prior year 199		0	0	0		
6th prior year * 199	8	0	0	0		
T-4-		0	0	0		
Tota	31 =======	•	•	U ==========		
* These donations expired in the prior year.		-				
chees actioned are to a true but a least seem						

Whitby Hydro Electric Corporation			Sch.	002
Account/Business No.: 864773395RC0001	Year Ended:	2004-12-31		

Part 5 - Gifts of certified ecologically sensitive land					
• •		Federal	Quebec	Alberta	
Sifts of certified ecologically sensitive land at the end of					
f the preceding taxation year	•	0	0	0	
Deduct: Gifts of certified ecologically sensitive land	E20		•	•	
expired after 5 taxation years	. [239]	0	0	0	
Sifts of certified ecologically sensitive land at					
he beginning of the taxation year	540	0	0	0	
Add: Gifts of certified ecologically sensitive land					
transferred on amalgamation or wind-up of	_				
a subsidiary	550	0			
Total current year gifts of certified					
ecologically sensitive land	. [510]	0			
Subt	total	0	0	0	
Deduct: Amount applied against taxable income		1.00			
(enter this amount on line 314 of					
the T2 return)	. 560	0	0	0	
Gifts of certified ecologically sensitive land	E00	•	-	•	
- Closing balance	. 580	0	0	0	
			========	=========	

t	Total	0	0	0
6th prior year *	1998	0	0	0
5th prior year	1999	0	0	0
4th prior year	2000	0	0	0
3rd prior year	2001	0	0	0
2nd prior year	2002	0	0	0
1st prior year	2003	0	0	0
Year of origin:		Federal	Quebec	Alberta

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Corporate Taxprep / Taxprep des sociétés - TP-10

Whitby Hydro Electric Corporation Account/Business No.: 864773395RC0001 Year Ended:

Sch. 008 2004-12-31

# Summary of Capital Cost Allowance

Is the corporation electing under regulation 1101(5q)? [101] N

Class No. [200]	UCC at Beginning of Year [201]	Cost of Additions During Year [203]	Adjustments	Lesser of Cost or Proceeds [207]	1/2 of [203]-[207] [211]		Recapture of Capital Cost Allowance [213]	Terminal ( Loss [215]	Capital Cost Allowance [217]	Undepreciated Capital Cost end of year [220]
1	41,285,325	7,867,810	-2,411,414	0	3,933,905	4	0	0	1,760,541	44,981,180
8	1,831,169	998,638	0	0	499,319	20	0	0	466,098	2,363,709
10	454,133	79,500	0	0	39,750	30	0	0	148,165	385,468
12	14,378	53,362	0	0	26,681	100	0	0	41,059	26,681
17	267,045	0	0	0	0	8	0	0	21,364	245,681
2	11,769,087	0	0	0	0	6	0	0	706,145	11,062,942
Total	55,621,137	8,999,310	-2,411,414	0	4,499,655		0	0	3,143,372	59,065,661
										========

Corporate Taxprep / Taxprep des sociétés - TP-10

$$41.285.32$$
  
 $43.933.90$   
 $(2.411.414/2)$   
 $44.013.833 \times 04 = 1.760.541$ 

3048, 409

Whitby Hydro Electric Corporation Sch. 009
Account/Business No.: 864773395RC0001 Year Ended: 2004-12-31

M-----

RELATED AND ASSOCIATED CORPORATIONS

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

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

			Number		Number	% Of	
	Ctry	Rela-	of	% of	of	pre-	Book
	of	tion-	common	common	preferred	ferred	value of
	resi- Business	ship	shares	shares	shares	shares	capital
Name	dence Number	Code	owned	owned	owned	owned	stock
	(Note)						
[100]	[200] [300]	[400]	[500]	[550]	[600]	[650]	[700]
WHITBY HYDRO ENERGY SERV CORP	864775598RC00	001 3	0	0.00	0	0.00	O
WHITBY HYDRO ENERGY CORP	864773999RC00	01 1	0	0.00	0	0.00	0

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

Relationship code:

1 - Parent 2 - Subsidiary 3 - Associated 4 - Related, but not associated

The relationship code represents the relationship that the corporation named has to the filing corporation. For example, if the corporation is the parent corporation of the filing corporation, then the relationship code is "1".

# Schedule 9

Corporate Taxprep / Taxprep des sociétés - TP-10

Year Ended:

2004-12-31

Sch. 010

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

# **CUMULATIVE ELIGIBLE CAPITAL DEDUCTION**

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

— Part 1 -	Calculation of current year deduction and carry-	forward ———				
	ligible capital - Balance at the end of the preceding taxation y					
	ater "0")			200	1,115,152	Δ
Add: Cos dur	ing the taxation year			. Ш	1,113,132	
	Subtotal (line 222 plus line 226) 0	x 0.75 =	0	В		
leng the pro	n-taxable portion of a non-arm's gth transferor's gain realized on transfer of an eligible capital perty to the corporation after	x 0.50 =	0	С		
	amount B minus amount C (if neg		0		0	D
Am	ount transferred on amalgamation or wind-up of subsidiary			224	0	E
				- [000]		_
oth all the Th a f sul	cceeds of sale (less outlays and expenses not derwise deductible) from the disposition of eligible capital property during at axation year.  e gross amount of a reduction in respect of progriven debt obligation as provided for in desection 80(7).	12	O G  O H  O I	E) [230]	1,115,152	F
ļ	(add amounts G, H, a	and I)		= 248	0	J
(if amount K i Cumulative e	eligible capital balance (amount F minus amount J)s negative, enter "0" at line M and proceed to Part 2) ligible capital for a property no longer seasing to carry on that business				1,115,152	Κ
Current year	deduction	7.00% = 250	78,061	*		
	(line 249 plus line 250) (enter this amount at line	e 405 of Schedule 1	78,061		78,061	L
1	eligible capItal - Closing balance (amount K minus amount L) enter "0")			300	1,037,091	М
1	claim any amount up to the maximum deduction of 7%. The deduction of 7%. The deduction of 7% is a claim to the fact that the fact of the claim is a claim to the fact of the f		d the maximum		_	

Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001 Year

Year Ended:

2004-12-31

Sch. 010

Part 2 - Amount to be included in income arising from disposition		
(complete this part only if the amount at line K is negative)		
(complete this bart only if the amount at time to is negative)		
Amount from line K (show as a positive amount)	0 N	
Total of a mulative aliable social (CEC) deductions from income		
Total of cumulative eligible capital (CEC) deductions from income for taxation years beginning after June 30, 1988	0 4	
for taxation years beginning after June 30, 1988	0 1	
Total of all amounts which reduced CEC in the current or		
prior years under subsection 80(7)	0 2	
		!
Total of CEC deductions claimed for taxation years		
beginning before July 1, 1988		
Negative balances in the CEC account that were		
included in income for taxation years beginning		
before July 1, 1988		
Line 3 minus line 4 (if negative, enter "0")0	0 5	
Line of fillings line 4 (if flegative, cities to )		
Total of lines 1, 2, and 5	0 6	
Total of lines 1, 2, and 5	0 0	
Amounts included in income under paragraph 14(1)(b), as that		
paragraph applied to taxation years ending after June 30, 1988		
and before February 28, 2000, to the extent that it is for		
an amount described at line 400 0 7		
Amounts at line T from Schedule 10 ending after		
February 27, 2000 0 8		
Subtotal (line 7 plus line 8) 409 0	0 9	
	0 O	
Line 6 minus line 9 (if negative, enter "0")		
Line N minus line O (if negative, enter "0")		
Line 5	$0 \times 1/2 = 0 Q$	
Line P minus line Q (if negative, enter "0")	0 R	
Amount R	$0 \times 2/3 = 0 S$	
Amount N or amount O, whichever is less	0 T	
Amount to be included in income (amount S plus amount T)		
(enter this amount on line 108 of Schedule 1)	410 0	
(enter this amount of fine 100 of softedule 1)		

Year Ended:

Sch. 023

2004-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

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

- For use by a Canadian-controlled private corporation (CCPC) to identify all associated corporations and to assign a percentage for each associated corporation. This percentage will be used to allocate the business limit for purposes of the small business deduction. Information from this schedule will also be used to determine the date the balance of tax is due and to calculate the reduction to the business limit.
- An associated CCPC that has more than one taxation year ending in a calendar year, is required to file an agreement for each taxation year ending in that calendar year.
- Column 1: Enter the legal name of each of the corporations in the associated group, including non-CCPCs and CCPCs that have filed an election under subsection 256(2) of the "Income Tax Act," not to be associated for purposes of the small business deduction.
- Column 2: Provide the Business Number for each corporation (if a corporation is not registered, enter "NR").
- Column 3: Enter the code that applies to each corporation:
  - 1 associated for purposes of allocating the business limit (unless association code 5 applies)
  - 2 CCPC that is a "third corporation" that has elected under subsection 256(2) not to be associated for purposes of the small business deduction
  - 3 non-CCPC that is a "third corporation" as defined in subsection 256(2)
  - 4 associated non-CCPC
  - 5 associated CCPC that is not associated for purposes of allocating the business limit because of a subsection 256(2) election made by a "third corporation"
- Column 4: Enter the business limit for the year of each corporation in the associated group that is computed at line 4 on page 4 of each respective corporation's T2 return.
- Column 5: Assign a percentage to allocate the business limit to each corporation that has an association code 1 in column 3. The total of all percentages in column 5 cannot exceed 100%.
- Column 6: Enter the business limit allocated to each corporation by multiplying the amount in column 4 times the percentage in column 5. Add all business limits allocated in column 6 and enter the total at line A. Ensure that the total at line A is equal to an amount in one of the following ranges, whichever applies:
  - from \$200,001 to \$225,000, if the calendar year to which this agreement applies is 2003;
  - from \$225,001 to \$250,000, if the calendar year to which this agreement applies is 2004; or
  - from \$250,001 to \$300,000, if the calendar year to which this agreement applies is 2005.

If the calendar year to which this agreement applies is after 2005, ensure that the total at line A does not exceed \$300,000.

Allocation of the business limit	
	Year Month Day
Date filed (do not use this area)	
	Year
Enter the calendar year to which the agreement applies	2004

T2 SCH 23 (04)

Page 1 of 2

Whitby	Hydro	Electric	Corporation
Account	:/Busir	ness No.:8	364773395RC0001

Year Ended:

Sch. 023 2004-12-31

- Allocation of the business limit (cont'd) is this an amended agreement for the above-noted calendar year that is intended to replace an agreement previously filed by any of the associated corporations listed below?.... [Y/N] [ N ] 1 2 6 5 Business limit Business for the year Percentage Number Asso-(before of the Business Names of associated of associated ciation the business limit allocated \* corporations corporations limit code allocation) S % 100 200 300 350 400 Whitby Hydro Electric Corporat 864773395RC0001 1 250,000 100.0000 250,000 See attached .0000 0 ------Total 100.0000 250,000 A

100.0000% of the annual business limit can be attributed to an associated corporation.

#### Business limit reduction under subsection 125(5.1)

The business limit reduction is calculated in the small business deduction area of the T2 return. One of the amounts used in this calculation is the "Large corporation tax" at line 415 of the T2 return. If the corporation is a member of an associated group\*\*\* of corporations in the current taxation year, and that taxation year:

- starts before December 21, 2002, the amount at line 415 of the T2 return is equal to the gross Part I.3 tax of each corporation in the associated group\*\*\* for its last taxation year ending in the preceding calendar year. The gross Part I.3 tax is the amount before deducting the surtax credits, which is increased to reflect a full-year tax liability if the taxation year is less than 51 weeks; or
- starts after December 20, 2002, the amount at line 415 of the T2 return is equal to 0.225% x
   (A \$10,000,000) where, "A" is the total of taxable capital employed in Canada\*\* of each corporation in the associated group\*\*\* for its last taxation year ending in the preceding calendar year.
- \* Each corporation will enter on line 410 of the T2 return, the amount allocated to it in column 6. However, if the corporation's taxation year is less than 51 weeks, prorate the amount in column 6 by the number of days in the taxation year divided by 365, and enter the result on line 410 of the T2 return.

If a CCPC has more than one taxation year ending in a calendar year and is associated in more than one of those years with another CCPC that has a taxation year ending in the same calendar year, the business limit for the second (and subsequent) taxation year(s) will be equal to the business limit allocated for the first taxation year ending in the calendar year.

- \*\* "Taxable capital employed in Canada" has the meaning assigned by subsection 181.2(1) or 181.3(1) or section 181.4 of the "Income Tax Act."
- \*\*\* The associated group includes the corporation filing this schedule and each corporation that has an "association code" of 1 or 4 in column 3.

<sup>\*</sup> The % of the annual business limit required to maximize the small business deduction is .0000%.

Whitby Hydro Electric Corporation Sch. 023-Supp. Account/Business No.: 864773395RC0001 Year Ended: 2004-12-31 AGREEMENT AMONG ASSOCIATED CCPC's TO ALLOCATE THE BUSINESS LIMIT

. 1	2	3	4	5	6	7
			Business limit	Danasahaas		
	Business		(before	Percentage of the	Business	
	Number of	Asso-	the	business	limit	_
Name of associated	associated	ciation	allo-	limit	allocated	Part I.3
corporation	corporation	code	cation)	8	\$	Tax
[100]	[200]	[300]		[350]	[400]	
WHITBY HYDRO ENERGY SERV CORP	864775598RC0001	1	250,000	.0000	0	11,338
WHITBY HYDRO ENERGY CORP	864773999RC0001	1	250,000	.0000	0	0
TOTALS			500,000	.0000	0	11,338

Schedule 23-Supplementary

2004-12-31

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### PART I.3 TAX ON LARGE CORPORATIONS

- This schedule is for use by corporations (other than financial institutions and insurance corporations) that have Part I.3 tax payable before deducting surtax credits (line 820 in Part 5). You should also use and file this schedule if you calculate a gross Part I.3 tax for the purposes or unused surtax credit (line 821 in Part 6) and a current-year unused surtax credit (line 850 in Part 8).
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal "Income Tax Act" and the "Income Tax Regulations."
- Subsection 181(1) defines the terms "financial institution," "long-term debt," and "reserves."
- Subsection 181(3) provides the basis to determine the carrying value of a corporation's assets or any other amount under Part I.3 for its capital, investment allowance, taxable capital, or taxable capital employed in Canada, or for a partnership in which it has an interest.
- No Part I.3 tax is payable for a taxation year by a corporation that was:
  - 1) a non-resident-owned investment corporation throughout the year;
  - 2) bankrupt [as defined by subsection 128(3)] at the end of the year;
  - a deposit insurance corporation throughout the year, as defined by subsection 137.1(5), or deemed to be a deposit insurance corporation by subsection 137.1(5.1);
  - 4) exempt from tax under section 149 throughout the year on all of its taxable income;
  - neither resident in Canada nor carrying on a business through a permanent establishment in Canada at any time in the year; or
  - 6) a corporation described in subsection 136(2) throughout the year, the principal business of which was marketing (including any related processing) natural products belonging to or acquired from its members or customers.
- File the completed Schedule 33 with the "T2 Corporation Income Tax Return" no later than six months from the end of the taxation year.
- This schedule may contain changes that had not yet become law at the time of printing.

  Complete the following areas to determine the amounts needed to calculate Part I.3 tax. If the corporation was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada, go to Part 4, "Taxable capital employed in Canada."

#### Part 1 - Capital -Add the following amounts at the end of the year: Reserves that have not been deducted in computing income for the year under Part I..... Capital stock (or members' contributions if incorporated without 29,494,042 Retained earnings..... 1,557,736 Contributed surplus...... 0 0 Deferred unrealized foreign exchange gains...... 0 30,045,439 All indebtedness of the corporation represented by bonds, debentures, notes, mortgages, hypothecary claims, bankers' acceptances, or similar obligations..... Ω Any dividends declared but not paid by the corporation before n All other indebtedness of the corporation (other than any indebtedness in respect of a lease) that has been outstanding for more than 365 days before the end of the year...... 0

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hitby Hydro Electric Corporation account/Business No.:864773395RC0001	Year l	Ended:	2004-1		h. 033
- Part 1 - Capital (cont'd)					
Proportion of the amount, if any, by which the total of all amounts					
see note below) for the partnership of which the corporation is  member at the end of the year exceeds the amount of the partnership's					
deferred unrealized foreign exchange losses	112	0			
	Subtotal		61,097,217	Α	
educt the following amounts: Deferred tax debit balance at the end of the year	121	0			
Any deficit deducted in computing its shareholders' equity	···· Ш	Ü			
(including, for this purpose, the amount of any provision for					
the redemption of preferred shares) at the end of the year	122	0			
Any amount deducted under subsection 135(1) in computing income under Part I for the year, to the extent that the amount may reasonably be					
egarded as being included in any of lines 101 to 112 above	123	0			
The amount of deferred unrealized foreign exchange losses	_				
at the end of the year	124	0			
	Subtota	0	0	В	
		=======================================			
apital for the year (amount A minus amount B) (if negative, enter "0")		190	61,097,217		
ote:					
nes 101, 107, 108, 109, 111, and 112 are determined as follows:					
If the partnership is a member of another partnership (tiered partnerships), include	the amounts	of			
the partnership and tiered partnerships.	minod under li	200 101			
Amounts for the partnership and tiered partnerships are those that would be deter 107, 108, 109, 111, and 112 as if they apply in the same way that they apply to co		nes IUI,			
- Amounts owing to the member or to other corporations that are members of the pa	•	not to be			
included.					
<ul> <li>Amounts are determined as at the end of the last fiscal period of the partnership enths corporation.</li> </ul>	nding in the ye	ar of			
the corporation.  The proportion of the total amounts is determined by the corporation's share of the	e partnership's	income			
or loss for the fiscal period of the partnership.					

[	Fart 2 - Investment allowance		
	Add the carrying value at the end of the year of the following assets of the corporation:	_	
	A share of another corporation	<u>o</u>	
	A loan or advance to another corporation (other than a financial institution)	814,311	
1	A bond, debenture, note, mortgage, hypothecary claim, or similar obligation of		ļ
	another corporation (other than a financial institution)	0	
	Long-term debt of a financial institution.	04	
	A dividend receivable on a share of the capital stock of another corporation	05	
1	A loan or advance to, or a bond, debenture, note, mortgage, hypothecary claim, or		
1	similar obligation of, a partnership all of the members of which, throughout the year,		
	were other corporations (other than financial institutions) that were not exempt from	<del></del>	
	tax under Part I.3 (other than by reason of paragraph 181.1(3)(d))	06	
	tax under Part I.3 (other than by reason of paragraph 181.1(3)(d))	07	
	_		
	Investment allowance for the year	90 814,311	
		=======================================	
- 1			

#### Whitby Hydro Electric Corporation Account/Business No.:864773395RC0001

Year Ended:

Sch. 033 2004-12-31

#### Part 2 - Investment allowance (cont'd)

Notes:

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

#### Part 3 - Taxable capital —

Capital for the year (line 190)..... 61,097,217 C Deduct: Investment allowance for the year (line 490)...... 814,311 D Taxable capital for the year (amount C minus amount D) (if negative, enter "0")...... 60,282,906

#### Part 4 - Taxable capital employed in Canada ----

To be completed by a corporation that was resident In Canada at any time in the year

Taxable capital for the year (line 500)

60, 282, 906 X in Canada

earned

Taxable income

1,298,884

employed In Canada 1,298,884

Taxable

capital

60,282,906 =========

Notes: 1) Regulation 8601 gives details on calculating the amount of taxable income earned in Canada.

Taxable income

- 2) Where a corporation's taxable income for a taxation year is "0," it shall, for the purposes of the above calculation, be deemed to have a taxable income for that year of \$1,000.
- 3) In the case of an airline corporation, Regulation 8601 should be considered when completing the above calculation.

2004-12-31

Earl 4	Taxable capital	emplo	oyed in C	anada	(cont'd)					
To be complet	ted by a corporation	that w	as a non-re	esident o	f Canada through	out the y	ear and carried on			
	rough a permanent e				•	-				
	ounts each of which is				d of the vear					
	the corporation used in				•					
	any business it carried	•		•						
	in Canada			_			701	0		
	lowing amounts:									
	ndebtedness at the en	id of the	e year (other	r than ind	ebtedness					
	ny of paragraphs 181.2									
	s relating to a business				-					
-	nanent establishment i						711 0			
	ounts each of which is						-			
	sset described in subs									
-	the year, or held in the			•						
	ss it carried on during			-	_					
	in Canada	-					712			
Total of all amo	ounts each of which is	the car	rrying value	at the en	d of year					
	the corporation that is				•					
l .	ernational traffic, or pe									
the corporation	n in carrying on any bu	siness	during the y	ear throu	ıgh					
a permanent e	establishment in Canad	da (see	note below)	)	· · · · · · · · · · · · · · · · · · ·		713 0			
			Т	Fotal dedu	uctions (add lines 7	11, 712,	and 713) 0	0	E	
Taxable capit	tal employed in Cana	da								
(line 701 minus	s amount E) (if negative	ve, ente	er "0")				790	0		
Note: Compl	lete line 713 only if the	countr	ry in which th	he corpor	ation is resident did	d not imp	ose a capital			
tax for	r the vear on similar as									
		ssets, o	r a tax for th	ne year or	n the income from t	he opera	tion of a ship			
	•			•	n the income from t lent in Canada durii		·			
	craft in international tra			•			·			
or airc	•	offic, of	any corporat	ition resid			·			,
or airc —— <b>Part 5 -</b>	craft in international tra	offic, of a	Part I.3 ta	ax —	lent in Canada durir	ng the ye	·	60,282,906		
or airc Part 5 - Taxable capita	craft in international tra	ross (line 6	Part I.3 ta	ax —whichever	lent in Canada duri	ng the ye	ar.	60,282,906		
or airc Part 5 - Taxable capita Deduct: Cap	craft in international tra • Calculation of gal employed in Canada pital deduction claimed	pross  (line 6  d for the	Part i.3 ta	ax —whichever	r applies)	ng the ye	ar	60,282,906	· · · · · · · · · · · · · · · · · · ·	
or airc Part 5 - Taxable capita Deduct: Cap	craft in international tra • Calculation of gal employed in Canada pital deduction claimed	pross I (line 6	Part i.3 ta	ax —whichever	r applies)	ng the ye	ar.			
Part 5 - Taxable capita Deduct: Cap	Calculation of gal employed in Canada pital deduction claimed porations, the amount	pross  (line 6  d for the	Part I.3 to	ax —whichever r \$50,000 dule 36).	r applies)	ng the ye	B01			
Part 5 - Taxable capita Deduct: Cap	craft in international tra • Calculation of gal employed in Canada pital deduction claimed	pross  (line 6  d for the	Part I.3 to	ax —whichever r \$50,000 dule 36).	r applies)	ng the ye	801 811	50,000,000		
Part 5 - Taxable capita Deduct: Cap	Calculation of gal employed in Canada pital deduction claimed porations, the amount	pross  (line 6  d for the	Part I.3 ta 190 or 790, we year (entered on Scheol	ax —whichever r \$50,000 dule 36).	r applies)	ng the ye	801 811	50,000,000		
Part 5 - Taxable capita Deduct: Cap corp	craft in international tra- craft in international tra- craft in internation of g al employed in Canada pital deduction claimed porations, the amount able capital employed	pross  (line 6  d for the	Part I.3 ta 190 or 790, we be year (enter and over cap Number of days	ax ——whichever r \$50,000 dule 36).	r applies)	ng the ye	801 811	50,000,000	F	
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa Year Before 2004	Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10,282,906	yross a (line 6 d for the allocati in Cana	Part 1.3 ta 190 or 790, we e year (enter- led on Sched ada over cap Number of days ( 0	ax ——whichever r \$50,000 dule 36).	r applies) 0,000 or, for related Number of days in the taxation year	x	801 B11	50,000,000		R C3
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa Year Before 2004 2004	Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10,282,906  10,282,906	yross a (line 6 d for the allocate in Cana	Part I.3 ta 190 or 790, we e year (enter ed on Scheo ada over cap Number of days ( 0 ( 366	ax ——whichever r \$50,000 dule 36).	r applies),0,000 or, for related	x x		50,000,000 		R P J
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa  Year Before 2004 2004 2005	Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10,282,906  10,282,906  10,282,906	gross a (line 6 d for the allocate in Cana	Part I.3 ta 190 or 790, we e year (enter ed on Scheo ada over cap Number of days ( 0 ( 366 ( 0	ax ——whichever r \$50,000 dule 36).	r applies)	x x x	801 811 .2250% =	50,000,000 	G H	p e 3
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa  Year Before 2004 2004 2005 2006	Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10,282,906  10,282,906  10,282,906  10,282,906	affic, of a	Part I.3 ta 190 or 790, we ever (enter ed on Scheo ada over cap Number of days ( 0 ( 366 ( 0 ( 0	ax ——whichever r \$50,000 dule 36).	r applies)	x x x x x	801 811 .2250% =	50,000,000 	G H I	e e j
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa  Year Before 2004 2004 2005 2006 2007	Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10,282,906  10,282,906  10,282,906  10,282,906  10,282,906	gross a (line 6 d for the allocate in Cana	Part I.3 ta 190 or 790, we expart (enter ed on Scheo ada over cap Number of days ( 0 ( 366 ( 0 ( 0 ( 0	ax whichever r \$50,000 dule 36).  pital deduction	r applies)	x x x	801 811 .2250% =	50,000,000 	G H I	R E J
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa  Year Before 2004 2004 2005 2006 2007 Note: The P	Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10,282,906  10,282,906  10,282,906  10,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906	affic, of a	Part I.3 ta 90 or 790, w e year (enter ed on Scheo ada over cap Number of days ( 0 ( 366 ( 0 ( 0 ( 0	ax whichever r \$50,000 dule 36).  pital deduction	r applies)	x x x x x	801  .2250% =	50,000,000 10,282,906 	G H I J	12 12 3
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa  Year Before 2004 2004 2005 2006 2007 Note: The P	Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10,282,906  10,282,906  10,282,906  10,282,906  10,282,906	affic, of a	Part I.3 ta 90 or 790, w e year (enter ed on Scheo ada over cap Number of days ( 0 ( 366 ( 0 ( 0 ( 0	ax whichever r \$50,000 dule 36).  pital deduction	r applies)	x x x x x	801 811 .2250% =	50,000,000 	G H I J	Re P
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa  Year Before 2004 2004 2005 2006 2007 Note: The P	Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10,282,906  10,282,906  10,282,906  10,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906	affic, of a	Part I.3 ta 90 or 790, w e year (enter ed on Scheo ada over cap Number of days ( 0 ( 366 ( 0 ( 0 ( 0	ax whichever r \$50,000 dule 36).  pital deduction	r applies)	x x x x x	801  .2250% =	50,000,000 10,282,906 	G H I J	R C J
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa  Year Before 2004 2004 2005 2006 2007 Note: The P the tax	Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10,282,906  10,282,906  10,282,906  10,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906	affic, of a	Part 1.3 ta 99 or 790, w e year (enter ed on Scheo ada over cap Number of days (	ax ————————————————————————————————————	r applies)	x x x x x x	801  .2250% =	50,000,000 10,282,906 	G H I J	位で支
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa  Year Before 2004 2004 2005 2006 2007 Note: The P the tax	Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10,282,906  10,282,906  10,282,906  20,282,906	affic, of a	Part 1.3 ta 99 or 790, w e year (enter ed on Scheo ada over cap Number of days (	ax ————————————————————————————————————	r applies)	x x x x x x	801  .2250% =	50,000,000 10,282,906 	G H I J	RES
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa  Year Before 2004 2004 2005 2006 2007 Note: The P the tax	Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10,282,906  10,282,906  10,282,906  10,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906  20,282,906	affic, of a	Part 1.3 ta 99 or 790, w e year (enter ed on Scheo ada over cap Number of days (	ax ————————————————————————————————————	r applies)	x x x x x x	801  .2250% =	50,000,000 10,282,906 	G H I J	R F3
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa  Year Before 2004 2004 2005 2006 2007 Note: The P the tax	Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10,282,906  10,282,906  10,282,906  20,282,906	affic, of a	Part I.3 ta 190 or 790, we experienced on Scheol ada over cap Number of days (	ation residence at the control of th	r applies)	x x x x x x	801  .2250% =	50,000,000 10,282,906 0 20,566 0 0 20,566	G H I J	
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa  Year Before 2004 2004 2005 2006 2007 Note: The P the tax gross Part I.3	craft in international trace.  Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10, 282, 906  10, 282, 906  10, 282, 906  10, 282, 906  20, 282,	affic, of a	Part I.3 ta 190 or 790, we experienced on Scheol ada over cap Number of days (	ation residence at the control of th	r applies)	x x x x x x x	801  .2250% =	50,000,000 10,282,906 0 20,566 0 0 20,566	G H I J	
Part 5 - Taxable capita Deduct: Cap corp Excess of taxa  Year Before 2004 2004 2005 2006 2007 Note: The P the tax gross Part I.3	craft in international trace.  Calculation of gal employed in Canada pital deduction claimed porations, the amount able capital employed  Line 811  10, 282, 906  10, 282, 906  10, 282, 906  10, 282, 906  20, 282,	affic, of a	Part I.3 ta 190 or 790, we experienced on Scheol ada over cap Number of days (	ation residence at the control of th	r applies)	x x x x x x x	801  .2250% =	50,000,000 10,282,906 20,566 0 0 20,566	G H I J	Re 1º 3
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	/5 of line 801 if the tax				• • • • • • • • • • • • • • • • • • • •			10,000,000	N	
			E	Excess (amount I	M minus amount	N) (if negative, ente	•	50,282,906	0	
Amount O	50,282,906	x	.2250%			=	• • • •	113,137	Р	
	axation year of a corposes of the unused sur			alculate the amo	ount of gross Part	: 1.3				
Amount P	113,137	x	Number of days i	n the year	365	=		0	Q	
				365						
	1.3 tax for purposes or Q, whichever applies			•••••		8	21	113,137		
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Whitby Hydro Electric Corporation

Sch. 033

2004-1	Sch. 033 2-31
20,566	Т
14,548	U
6,018	
==========	
	20,566

Page 6 of 6

Whitby Hydro Electric Corporation Account/Business No.: 864773395RC0001 Year Ended:

Attached Sch. 2004-12-31

CURRENT PORTION OF CONSUMER AND OTHE CONSUMER AND OTHER DEPOSITS	R DEPOSIT	rs	536,617.00 1,023,557.00 0.00
PARTNERSHIP CAPITAL: CURRENT PORTION OF FUNDING ADVANCES DEFERRED REVENUE	275,000 84,990		0.00 0.00 0.00
TOTAL	359,990		0.00 0.00 0.00
PARTNERSHIP SHARE X	1.5651%		5,634.00 0.00
LONG TERM DEBT			28,337,942.00
AP > 365 Days			141,689.00 0.00 0.00 0.00 0.00 0.00 0.00
		Total	30,045,439.00

2004-12-31

Sch. 036

Ganada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### AGREEMENT AMONG RELATED CORPORATIONS - PART I.3 TAX

Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 or \$50,000,000 among the members of the related group.
 Do not file this agreement if no members of the related group have to pay Part I.3 tax.

- In cases where a related corporation has more than one taxation year ending in a calendar year,
   it has to file an agreement for each of those taxation years.
- A corporation that is related to any other corporation at any time in a taxation year of the corporation that ends in a calendar year may file such an agreement.
- In accordance with subsection 181.5(7) of the federal "Income Tax Act", a Canadian-controlled private corporation is not considered to be related to another corporation for purposes of the capital deduction unless it is also associated with that corporation.
- Attach additional schedules if space for agreement is not sufficient.

Agreement - <del></del>			
Date filed (do not use this area)			Year Month Day
Is this an amended agreement?			[020 [Y/N] [ N ] Year
Calendar year to which the agreement applies	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	
Note: This agreement must include all the in including members to which no amour member that is exempt from Part I.3 to	nt of capital deduction is alloca	ated for the year. However, a	iny
Names of all corporations which are members of the related group	Business Number (Note 1)	Allocation of capital deduction for the year	Taxation year end to which this agreement applies (Note 2)
200	300	400	500
Whitby Hydro Electric Corporat	864773395RC0001	50,000,000	
See attached		0	
Total (Before 2004 must not exceed \$10,00 After 2003 must not exceed \$50,000,0	•	50,000,000	
Note 1: If a corporation is not registered, er	iter "NR."		
Note 2: Entries are only required in this col ending in the same calendar year a corporation that has a taxation yea first corporation for each such taxa corporation is an amount equal to i the taxation year end to which this	and is related in two or more or r ending in that calendar year tion year at the end of which ts capital deduction for the fin	of those taxation years to and The capital deduction of the it is related to the other	ther

Sch. 036-Supp. 2004-12-31

- Members of a related group of corporations should use this schedule to allocate the capital deduction of \$10,000,000 or \$50,000,000 among the members of the related group.
- In accordance with subsection 181.5(7) of the federal "Income Tax Act," a Canadian-controlled private corporation is not considered to be related to another corporation for purposes of the capital deduction unless it is also associated with that corporation.

Names of all corporations		Allocation of	Taxation year end to
which are members of the		capital deduction	which this agreement
related group	Business Number	for the year	applies
	(Note 1)		(Note 2)
[200]	[300]	[400]	[500]
WHITBY HYDRO ENERGY SERV CORP	864775598RC0001	0	
WHITBY HYDRO ENERGY CORP	864773999RC0001	0	
TOTAL		0	

Note 1: If a corporation is not registered, enter "NR."

Note 2: Entries are only required in this column for a corporation that has more than one taxation year ending in the same calendar year and is related in two or more of those taxation years to another corporation that has a taxation year ending in that calendar year. The capital deduction of the first corporation for each such taxation year at the end of which it is related to the other corporation is an amount equal to its capital deduction for the first such taxation year. Enter the taxation year end to which this agreement applies.

Schedule 36 - Supplementary

Whitby Hydro Electric Corporation Account/Business No.: 864773395RC0001

Year Ended:

2004-12-31

Sch. 050

Canada Customs and Revenue Agency/Agence des douanes et du revenu du Canada

#### SHAREHOLDER INFORMATION

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

Name of shareholder	Business Number	Social Insurance Number	Percentage common shares	Percentage preferred shares
100	(note 1)	(note 2)	400	500
♥HITBY HYDRO ENERGY CORP	864773999RC0001		100.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00

- Note 1: If a corporate shareholder does not have a business number, NR must be entered to indicate the corporation is not registered.
- Note 2: If an individual shareholder does not have a social insurance number, NA must be entered to indicate the SIN is not available.
- Note 3: If a trust holds 10% or more of the corporation's common or preferred shares, enter "NR" for the business number and, if space permits, enter the trust's name and account number. Do not enter anything in the "SIN" column.

T2 SCH 50 (99)

Whitby Hydro Electric Corporation			T7B-1
Account/Business No.: 864773395RC0001	Year Ended:	2004-12-31	

# Schedule of Instalment Remittances

INSTALMENTS PAID TRANSFER TO CT23

Amount of Credit 653,643 -360,311

Total amount of instalments claimed (A)

293,332

Total instalments credited to the taxation year per T9

293,332

(B)

Taxation Year End	Amount	Effective Interest Date	Description	
		0		ļ
		0		
				Year End Interest Date

Financial Statements of

# WHITBY HYDRO ELECTRIC CORPORATION

December 31, 2004

# **Deloitte**

Deloitte & Touche LLP 5140 Yonge Street Suite 1700 Toronto ON M2N 6L7 Canada

Tel: 416-601-6150 Fax: 416-601-6151 www.deloitte.ca

# **Auditors' Report**

To the Shareholder of Whitby Hydro Electric Corporation

We have audited the balance sheet of the Whitby Hydro Electric Corporation as at December 31, 2004 and the statements of earnings and retained earnings and of cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Whitby Hydro Electric Corporation as at December 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Delsitte + Tourse cit

Toronto, Ontario April 19, 2005

# **Table of Contents**

December 31, 2004

	Page
Balance Sheet	1
Statement of Earnings and Retained Earnings	2
Statement of Cash Flows	3
Notes to the Financial Statements	4-11

# **Balance Sheet**

December 31, 2004

	 2004	•	2003
ASSETS			
CURRENT			
Cash	\$ 3,114,439	\$	8,321,805
Accounts receivable Unbilled revenue	4,363,822 8,296,610		4,863,703 7,085,353
Inventory	774,242		831,170
Due from Town of Whitby	175,598		171,333
Due from Whitby Hydro Energy Service Corporation	 814,311		
	17,539,022		21,273,364
CAPITAL ASSETS (Note 3)	52,295,447		49,151,273
OTHER ASSET - Deferred charges	 45,845		55,012
	\$ 69,880,314	\$	70,479,649
LIABILITIES	 		
CURRENT			
Accounts payable	\$ 8,730,750	\$	7,293,20
Income taxes payable	199,670		95,22
Due to Whitby Hydro Energy Service Corporation	-		2,578,95
Current portion of consumer and other deposits	 536,617		178,09
	 9,467,037		10,145,479
OTHER LIABILITIES			
Consumer and other deposits, less amount included			
under current liabilities	1,023,557		1,480,69
Long-term debt (Note 4)	 28,337,942		28,337,942
	 29,361,499		29,818,639
	 38,828,536		39,964,11
EQUITY			
SHARE CAPITAL			
Authorized - unlimited number of common shares	20.40.4.0.40		20.404.64
Issued - 165 common shares	29,494,042		29,494,04
RETAINED EARNINGS	 1,557,736		1,021,48
	 31,051,778		30,515,53
	\$ 69,880,314	\$	70,479,64

### APPROVED BY THE BOARD

•					•			•	•	•	•		•	•	•	٠.	•	•	•	•	•	• •			Ι	)	i	r	e	21	t	)	
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# Statement of Earnings and Retained Earnings Year ended December 31, 2004

	2004	2003
ENERGY REVENUE (Note 7)	\$ 70,072,513	\$ 69,842,046
ENERGY COST	54,488,745	54,633,095
GROSS MARGIN	15,583,768	15,208,951
OTHER INCOME		
Interest	186,144	320,189
Late payment penalties	275,846	319,508
Miscellaneous	270,296	403,691
Rentals	125,206	152,636
	857,492	1,196,024
EXPENDITURE (Note 7)		
Operation maintenance	2,776,764	2,774,831
Administration	6,591,091	6,250,457
Financial expense (Note 7)	2,568,704	2,565,907
Amortization of capital assets and deferred charges	3,483,450	3,229,937
	15,420,009	14,821,132
EARNINGS BEFORE INCOME TAXES	1,021,251	1,583,843
INCOME TAXES (Note 5)	485,004	236,175
NET EARNINGS	536,247	1,347,668
RETAINED EARNINGS (DEFICIT),		
BEGINNING OF YEAR	1,021,489	(326,179)
RETAINED EARNINGS, END OF YEAR	\$ 1,557,736	\$ 1,021,489

# **Statement of Cash Flows**

Year ended December 31, 2004

	2004	2003
NET (OUTFLOW) INFLOW OF CASH RELATED TO THE FOLLOWING ACTIVITIES		
OPERATING		
Net earnings	\$ 536,247	\$ 1,347,668
Items not affecting cash		
Amortization of capital assets	3,897,561	3,544,110
Amortization of contributed capital	(423,278)	(326,822)
Amortization of deferred charges	9,167	12,649
	4,019,697	4,577,605
Changes in non-cash working capital components		
Accounts receivable	499,881	(877,131)
Unbilled revenue	(1,211,257)	2,419,665
Inventory	56,928	(115,941)
Due from Town of Whitby	(4,265)	140,918
Due to/from Whitby Hydro Energy Services Corporation	(3,393,266)	736,732
Income taxes payable	104,449	23,334
Prepaid expenses and deposits	-	22,280
Accounts payable	1,437,542	20,607
	1,509,709	6,948,069
INVESTING		
Additions to capital assets	(6,618,457)	(3,851,093)
FINANCING		
(Decrease) increase in consumer and other deposits	(98,618)	503,985
NET CASH (OUTFLOW) INFLOW	(5,207,366)	3,600,961
CASH POSITION, BEGINNING OF YEAR	8,321,805	4,720,844
CASH POSITION, END OF YEAR	\$ 3,114,439	\$ 8,321,805
SUPPLEMENTARY CASH FLOW INFORMATION		
Interest paid	\$ 2,568,704	\$ 2,565,907
Income taxes paid	\$ 543,769	\$ 372,563
NON-CASH TRANSACTIONS		
Capital assets contributed by third parties	\$ 2,411,414	\$ 3,239,423

### Notes to the Financial Statements

December 31, 2004

#### 1. NATURE OF OPERATION

Whitby Hydro Electric Corporation ("the Corporation") was incorporated November 1, 2000 under the laws of the Province of Ontario.

The Corporation is indirectly owned by the Town of Whitby.

The principal activity of the corporation is to distribute electricity to the Town of Whitby, under the license issued by the Ontario Energy Board (OEB).

#### 2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles (GAAP) and reflect the following policies as set forth in the Accounting Procedures Manual issued by the Ontario Energy Board under the authority of the Ontario Energy Board Act, 1998.

#### Regulation

The Whitby Hydro Electric Corporation is regulated by the Ontario Energy Board "OEB" and any power rate adjustments require OEB approval.

#### Inventory

Transformers are valued at cost on a specific-item basis. Other inventories are valued at the lower of average cost and replacement cost.

#### Capital assets

Capital assets purchased or constructed by the Corporation are recorded as an asset at cost. Amortization is provided on a straight-line basis over the estimated useful lives of the assets.

The estimated service lives of the various assets used in calculating amortization are as follows:

Building	50-60 years
Plant and equipment	3-10 years
Transmission and distribution system	15-35 years
Office equipment	5-10 years

#### Deferred charges

Deferred charges are amortized on a straight-line basis over the estimated term of the benefit.

#### Regulatory Assets

Expenditures qualifying as regulatory assets (as defined by the OEB) and later recovered in the rate base are expensed in the year incurred. Any ultimate recovery of these expenditures is recorded as income in the year they are billed and included in the approved rates.

### **Notes to the Financial Statements**

December 31, 2004

#### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of long-lived assets

Effective January 1, 2004, the Corporation adopted the new Canadian accounting standard for impairment of long-lived assets, which requires that an impairment loss be recognized when events or circumstances indicate that the carrying amount of the long-lived asset is not recoverable and exceeds its fair value. Any resulting impairment loss is recorded in the period in which the impairment occurs.

The Corporation has determined that there was no impairment of long-lived assets as at December 31, 2004.

Contributions in aid of construction

Contributions in aid of construction consist of third party contributions toward the cost of constructing distribution assets and may be refunded by the Corporation based on future economic evaluations, in accordance with the OEB Distribution System Code. They are accounted for as reductions to the cost of related capital assets and are amortized at rates corresponding to the useful lives of the related capital assets.

Revenue recognition

Energy and distribution revenue is recorded on the basis of regular meter readings plus estimates of customer usage since the last meter reading date to the end of the year. The related cost of power is recorded on the basis of power consumed.

Payment in lieu of income taxes

Under the Electricity Act, 1998, the Corporation is required to make payments-in-lieu of corporate taxes to the Ontario Electricity Financial Corporation (OEFC), commencing October 1, 2001. These payments are calculated in accordance with the rules for computing taxable income and taxable capital and other relevant amounts contained in the Income Tax Act (Canada) and the Corporations Tax Act (Ontario) as modified by the Electricity Act, 1998, and related regulations. Prior to October 1, 2001, the Corporation was not subject to income or capital taxes.

The Corporation, regulated by the Ontario Energy Board, provides for payments-in-lieu of corporate income taxes using the taxes payable method.

Under the taxes payable method, no provisions are made for future income taxes as a result of temporary differences between the tax basis of assets and liabilities and their carrying amounts for accounting purposes. Rate-regulated enterprises need not recognize future income taxes to the extent that future income taxes are expected to be included in the rates charged to and recovered from future customers.

Payments-in-lieu of income taxes are henceforth referred to as income taxes.

## **Notes to the Financial Statements**

December 31, 2004

#### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of estimates

The preparation of financial statements in conformity with Canadian GAAP requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Due to the inherent uncertainty in making estimates, actual results could differ from those estimates.

#### 3. CAPITAL ASSETS

		2004			2003
	Cost	ccumulated mortization	 Net Book Value	N	let Book Value
Land Buildings, plant	\$ 428,000	\$ -	\$ 428,000	\$	393,065
and equipment Transmission and	15,557,003	5,572,423	9,984,580		9,151,843
distribution system	86,312,199	36,095,770	50,216,429	4	6,118,708
Other equipment	4,161,585	2,940,700	1,220,885		1,053,968
	106,458,787	 44,608,893	61,849,894	5	6,717,584
Contributions in aid					
of construction	(10,581,954)	(1,027,507)	 (9,554,447)	. (	(7,566,311)
	\$ 95,876,833	\$ 43,581,386	\$ 52,295,447	\$ 4	9,151,273

Amortization provided for in the current year totaled \$3,897,561 (2003 - \$3,544,110).

### Notes to the Financial Statements

December 31, 2004

4	LO	NC-1	CERN	1 DEBT
7.	$\mathbf{L}\mathbf{V}$			1 1715191

	 2004	 2003
7-1/4% promissory note issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with notice of twelve months. The Town of Whitby does not anticipate calling this note before January 1, 2006.	\$ 1,460,300	\$ 1,460,300
7-1/4% promissory note issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with sixty days notice. The Town of Whitby does not anticipate calling this note before		
January 1, 2006.	5,061,000	5,061,000
Variable rate promissory note (2.59% - 9.29%) issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with sixty days notice. The Town of Whitby does not anticipate calling this note before January 1, 2006.	21,816,642	21,816,642
	\$ 28,337,942	\$ 28,337,942

Interest on long-term debt is \$2,500,000 (2003 - \$2,500,000).

#### 5. INCOME TAXES

The Corporation became obligated to make payments-in-lieu of taxes on October 1, 2001. There were no income or capital taxes in the periods prior to October 1, 2001.

The provision for income taxes under the taxes payable method for the year is \$485,004 (2003 - \$236,175).

Future income taxes have not been recorded in the accounts as they are expected to be reflected through future distribution revenues. As at December 31, 2004, future income tax assets of \$2,974,953 (2003 - \$2,881,683) have not been recorded on the balance sheet. Future income tax benefits (expense) of \$93,270 (2003 - \$103,149) have not been reflected in the income tax provision for the year ended December 31, 2004.

The significant component of the Corporation's future taxes as at December 31 is as follows:

	 2004	 2003
Capital assets	\$ 2,974,953	\$ 2,881,683

### Notes to the Financial Statements

December 31, 2004

#### 6. FINANCIAL INSTRUMENTS

Fair value of financial instruments

The fair value of financial instruments that are included in the financial statements approximate their carrying amount due to the short-term maturity of those instruments. The fair value of long-term debt has not been calculated on the basis that the future terms of the promissory notes are indefinite.

#### Credit risk

Credit risk results from the potential that a counter party will fail to perform its obligations. Accounts receivable are widely dispersed among numerous customers and hence the risk of significant credit loss is remote.

Interest rate risk

The Corporation has limited interest rate risk as its principal debt obligations bear fixed rates of interest.

#### 7. RELATED PARTY TRANSACTIONS

The following summarizes the Corporation's related party transactions with the Town of Whitby for the years ended December 31, 2003 and December 31, 2004:

	2004	2003
Revenue Energy and distribution	\$ 2,111,926	\$ 1,718,350
Expenditures Donations Interest expense	\$ 2,476,000 \$ 2,500,000	\$ 1,693,068 \$ 2,500,000

The following summarized the Corporation's related party transactions with associated companies for the years ended December 31, 2003 and December 31, 2004.

	_	2004	•	2003
Vehicle replacement	\$	330,000	\$	289,000
Capital services	\$	5,458,000	\$	2,403,000
Operation and maintenance services	\$	6,153,000	\$	6,435,000

# Notes to the Financial Statements

December 31, 2004

#### 8. INTEREST IN LIMITED PARTNERSHIP

The Corporation is a limited partner of EnerConnect, a power procurement partnership. Whitby Hydro Electric Corporation has a 1.56551% (2003 - 1.5463%) interest in this partnership. The investment of \$46,389 was expensed in the years in which it was made.

#### 9. FUTURE COMMITMENTS

The Corporation has entered into an agreement with a service provider, which expires in 2008. The Corporation is obligated to make the following payments under this agreement:

2005	\$ 67,500
2006 2007	36,000 36,000
2008	12,000
	\$ 151,500

#### 10. CLASS ACTION OF LATE PAYMENT CHARGES

A class action lawsuit claiming \$500 million in restitutionary payment plus interest was served on Toronto Hydro Electric Commission on November 18, 1998. The action was initiated against Toronto Hydro as the representative of the Defendant Class consisting of all municipal electric utilities in Ontario, which have charged late payment charges on overdue utility bills at any time after April 1, 1981.

The claim is that late payment penalties result in the municipal electric utilities receiving interest at effective rates in excess of 60% per year, which is illegal under Section 347 (1) (b) of the Criminal Code.

The Electricity Distributors Association is undertaking the defense of the class action. At this time it is not possible to quantify the effect, if any, on the financial statements of Whitby Hydro Electric Corporation.

# **Notes to the Financial Statements**

December 31, 2004

#### 11. REGULATORY ASSETS

The provincial government has imposed limited rate price increases. As a result, regulatory assets have been expensed for 2003 and 2002 (with exception of qualifying transition costs). In 2004, while certain of these assets do meet the criteria for asset recognition management has decided to retain its policy of not capitalizing such expenditures.

	2004	2003
Regulatory assets (including carrying charges)		
Pre-market opening energy variance	\$ 1,237,366	\$ 1,159,388
Qualifying transition costs	188,199	176,707
Government cheques rebate program	53,675	50,271
Retail costs variance		
Retail services	117,095	81,683
STR requests and processing	24,554	22,663
Retail settlement variance		
Transmission network charge	1,255,582	813,994
Transmission connection charge	1,033,789	682,910
Wholesome market service	1,387,919	1,282,204
Power energy cost	(521,960)	(436,593)
Recovery of regulatory assets	(694,465)	-
Deferred payments in lieu of taxes	(620,475)	(25,056)
	\$ 3,461,279	\$ 3,808,171

During the year the Corporation recorded \$347,072 (2003 - \$(738,103)) in income with respect to the above assets.

# Notes to the Financial Statements

December 31, 2004

#### 12. GUARANTEES

In the normal course of business, the Corporation enters into agreements that meet the definition of a guarantee. The Corporation's primary guarantees subject to disclosure requirements are as follows:

- (a) The Corporation has provided indemnities under lease agreements for various operating facilities. Under the terms of these agreements, the Corporation agrees to indemnify the counterparties for various items including, but not limited to, all liabilities, loss, suits, and damages arising during, on or after the term of the agreement. The maximum amount of any potential future payment cannot be reasonably estimated.
- (b) Indemnity has been provided to all directors and or officers of the Corporation for various items including, but not limited to, all costs to settle suits or actions due to association with the Corporation, subject to certain restrictions. The Corporation has purchased directors' and officers' liability insurance to mitigate the cost of any potential future suits or actions. The term of the indemnification is not explicitly defined, but is limited to the period over which the indemnified party served as a trustee, director or officer of the Corporation. The maximum amount of any potential future payment cannot be reasonably estimated.
- (c) In the normal course of business, the Corporation has entered into agreements that include indemnities in favour of third parties, such as purchase and sale agreements, confidentiality agreements, engagement letters with advisors and consultants, outsourcing agreements, leasing contracts, information technology agreements and service agreements. These indemnification agreements may require the Corporation to compensate counterparties for losses incurred by the counterparties as a result of breaches in representation and regulations or as a result of litigation claims or statutory sanctions that may be suffered by the counterparty as a consequence of the transaction. The term of these indemnities are not explicitly defined and the maximum amount of any potential reimbursements cannot be estimated.

The nature of these indemnification agreements prevents the Corporation from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability which stems from the unpredictability of future events and the unlimited coverage offered to counterparties. Historically, the Corporation has not made any significant payments under such or similar indemnification agreements and therefore no amount has been accrued in the balance sheet with respect to these agreements.



Ministry of Revenue Hydro PIL 33 King Street West PO Box 620 Oshawa ON L1H 8E9 keep this portion for your records.

#### Notice of Reassessment

Electricity Act, 1998 = Corporations Tax Act, R S O 1990 from 2004/01/01 to 2004/12/31

Account No.

Reassessment Date 2009/06/19

Page 1 of 3

WHITBY HYDRO ELECTRIC CORPORATION

1800225

REPLACING ASSESSMENT DATED: 2005/10/06 **REASSESSMENT NO. 173** 

Tax: Federal and Provincial PIL Assessment Interest

Total Reassessment Liability

651,436.00 2,691.79

654,127.79

SUMMARY OF 2004/12/31 TAXATION YEAR TRANSACTIONS

Payments/Transfers Refunds

647,765.95CR 8,610.21

Sub-Total **TAXATION YEAR BALANCE DUE \*\***  639,155.74CR 14,972.05

In accordance with s.s.80(8) of the Corporations Tax Act, as made applicable by s.95 of the Electricity Act, 1998, notice is hereby given of the amount of tax, penalty and interest for which you are assessed.

Statement of Adjustments sent under separate cover.

\*\*Remember to include additional interest due with your payment. Interest on the balance is compounded daily from the date of this Notice/Statement until payment is received by the Ontario Electricity Financial Corporation (OEFC) The current interest rate is 0.0191780%.



Ministry of Revenue Ministère du Revenu

# PO Box 622

**CP 622** 33 King St. West 33 rue King ouest Oshawa ON L1H 8H6 Oshawa ON L1H 8H6

### Statement of Adjustments re Taxes Assessed Relevé des redressements de cotisations

Tax Compliance Branch Direction de l'mposition des compagnies

	Account No. / N° de compte 1800225
Name of Corporation / Raison sociale de la compagnie Whitby Hydro Electric Corporation	Taxation Year End / Fin de l'année d'imposition 31 December, 2004

INCOME TAX		
	<u>Federal</u>	<u>Ontario</u>
Taxable income as previously assessed	\$ 1,298,884	\$ 1,298,884
Federal Income Tax		
As previously assessed	2	\$ 287,314
Ontario Income Tax		
As previously assessed		181,844
Revised Federal Part 1.3 Tax		
As per Schedule 1		10,384
Revised Ontario Capital Tax		
As per Schedule 2		171,894
TOTAL PAYMENTS IN LIEU OF TAXES		\$ <u>651,436</u>

Alan T. Ogle, MRK 665

\*"DESIGNATED ASSESSMENT"

The items marked with an asterisk above are designated parts of this assess-ment. This description is authorized by section 92 of the Corporations Tax Act, for assessments which correspond to those issued by Revenue Canada under the Income Tax Act (Canada). It is not necessary to serve a Notice of Objection to those portions of the assessment. The Corporation and the Minister will be bound by the final disposition of a federal Notice of Objection or Appeal final disposition of a federal Notice of Objection or Appeal.

If you wish not to be bound by the disposition of the corresponding federal objection or appeal, you must serve a Notice of Objection on the prescribed form in accordance with section 84. See under "Notice of Objection" on the accompanying "Notice of Re-Assessment"

\*"COTISATION DESIGNEE"
Les postes ci-dessus marqués d'un astérisque sont les parties désignées de cette cotisation. Cette description est autorisée en vertu de l'article 92 de la Loi sur l'imposition des corporations, pour les cotisations qui correspondent à celles établies par Revenu Canada en vertu de la Loi de l'impôt sur le revenu (Canada). Il n'est pas nécessaire de signifier un Avis d'opposition pour ces parties des cotisations. La compagnie et le ministre seront liés par la décision finale relative à l'avis fédéral d'opposition ou d'appel.

Si vous désirez ne pas être lié par la décision relative à l'opposition ou à l'appel fédéral correspondant, vous pouvez signifier un avis d'opposition sur la formule prévue à cette fin conformément à l'article 84. Voir "Avis d'opposition" sur l'Avis de nouvelle cotisation ci-joint.

# Whitby Hydro Electric Corporation Account No. 1800225

## Fiscal year ended:31,December,2004

# Revised Federal Part 1.3 Tax

Capital for the year as previously assessed	\$ 61,097,217
Add:	,, <u></u>
Ontario price credit(customer rebates)	1,588,942
Customer deposits	594,193
Revised Capital for the year	 63,280,352
Deduct:	, ,
Investment Allowance as previously assessed	814,311
Revised Taxable Capital	62,466,041
Deduct:	
Capital deduction for the year	 50,000,000
Excess of Taxable Capital over Capital deduction	 12,466,041
Federal part 1.3 tax @ 0.20% Deduct:	24,932
Current year surtax applied	 14,548
Net Federal part 1.3 tax payable	\$ 10,384

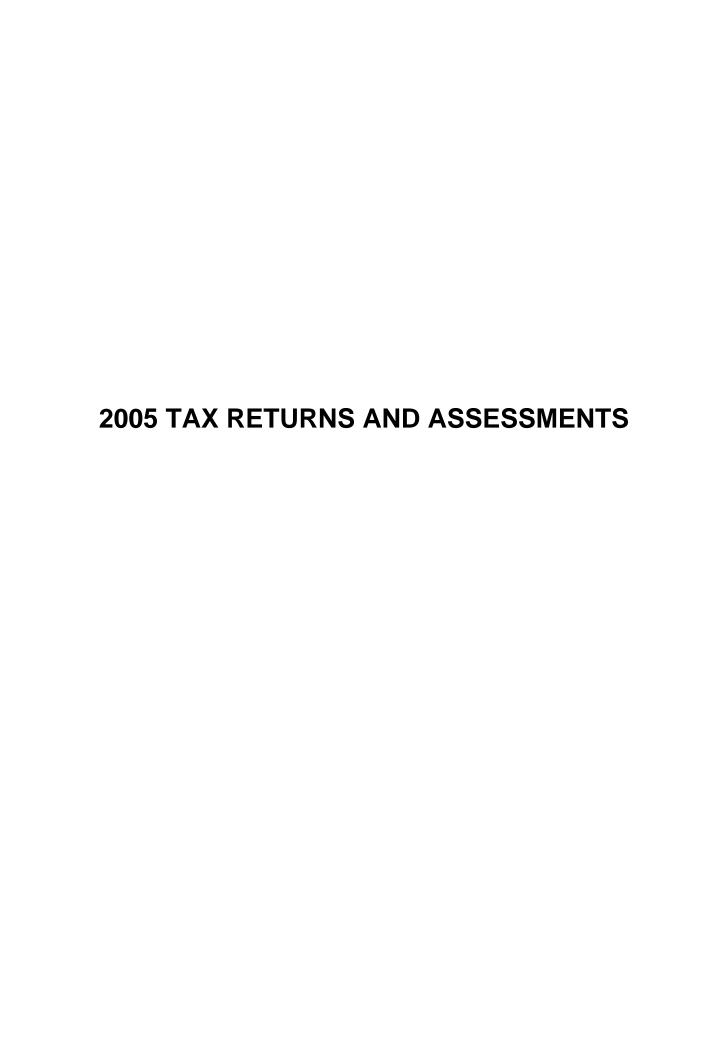
#### Schedule 2

## Whitby Hydro Electric Corporation Account No. 1800225

# Fiscal year ended 31 December,2004

## Revised Ontario Capital Tax

Net paid-up capital as previously assessed Add:	\$ 60,922,089
Ontario price credit(customer rebates) Customer deposits	1,588,942
•	594,193
Revised net paid up capital  Deduct:	\$ 63,105,224
Investment allowance	
\$894,044/\$69,880,314 X \$63,105,224	807,362
Revised taxable capital	\$ 62,297,862
Deduct; Capital tax exemption	5 000 000
Capital tax exemption	5,000,000
Revised net taxable capital	\$ 57,297,862
Capital Tax Thereon @ 0.30%	\$ 171,894



Canada Customs and Revenue Agency Agence des douanes et du revenu du Canada

# **T2 CORPORATION INCOME TAX RETUR**

Whitby Hydro Electric Corpora
86477 3395 RC0
20 20
055 Do not use this area
COPY
FILES
004 1 Yes 2 No
is return apply? Taxation year end
061 <u>2005-12-31</u> YYYY MM DD
control es
063 1 Yes 2 No X
065
ai
f 067 1 Yes 2 No X
er:
070 1 Yes 2 No X 071 1 Yes 2 No X
and attach Schedule 24.
ubsidiary rent
072 1 Yes 2 No X dule 24.
076 1 Yes 2 No X
078 1 Yes 2 No X
Canada? the country of residence on line
omplete and attach Schedule 97.
claiming tax
082 1 Yes 2 No X
dule 91. m tax under section 149,
agraph 149(1)(e) or (I)
agraph 149(1)(j)
agraph 149(1)(t) er paragraphs of section 149

This form serves as a federal, provincial, and territorial corporation income tax return, located in Quebec, Ontario, or Alberta. If the corporation is located in one of these pro a separate provincial corporate return.	ovinces, you have to file
Parts, sections, subsections, and paragraphs mentioned on this return refer to the <i>Inc</i> contain changes that had not yet become law at the time of printing. If you need more return, see the <i>T2 Corporation – Income Tax Guide</i> (T4012).	information about flems in the OUR FILES
Send one completed copy of this return, including schedules and the <i>General Index of</i> tax services office or tax centre. You have to file the return within six months after the taxation year. For more information on when and how to file T2 returns, refer to the Gu	end of the corporation's
Identification	
Business Number (BN)	
Has the corporation changed its name since the last time we were notified?  Oug 1 Yes 2 No X	If Yes, do you have a copy of the articles of amendment? 004 1 Yes 2 No
Address of head office Has the address changed since the last time we were notified? 010 1 Yes 2 No X	To which taxation year does this return apply?  Taxation year start Taxation year end  2005-01-01 061 2005-12-31
011 100 Taunton Road East 012 PO Box 59	YYYY MM DD  Has there been an acquisition of control
City Province, territory, or state  O15 Whitby O16 ON	to which subsection 249(4) applies since the previous taxation year?  15 Yes provide the left of the l
Country (other than Canada) Postal code/Zip code  017	If Yes, provide the date control was acquired
Mailing address (if different from head office address) Has the address changed since the last time we were notified? 020 1 Yes 2 No X 021 c/o	Is the corporation a professional corporation that is a member of a partnership?
022 023	Is this the first year of filing after: Incorporation?
025 026	Amalgamation?
Country (other than Canada) Postal code/Zip code 027 Location of books and records	Has there been a windup of a subsidiary under section 88 during the current
Has the location of books and records changed since the last time we were	taxation year?
notified?       030       1 Yes       2 No X         031       100 Taunton Road East         032       PO Box 59	before amalgamation? 076 1 Yes 2 No X  Is this the final return up to
City Province, territory, or state  035 Whitby 036 ON	<b>dissolution?</b>
Country (other than Canada) Postal code/Zip code  037 Postal code/Zip code  038 L1N 5R8	Is the corporation a resident of Canada?  180 1 Yes X 2 No 16 No, give the country of residence on line 081 and complete and attach Schedule 97
1 X Canadian-controlled private corporation (CCPC)  Type of corporation at the end of the taxation year  Corporation controlled by a public corporation	ls the non-resident corporation claiming an exemption under an income tax
2 Other private corporation 5 Other corporation (specify, below)	treaty?
3 Public corporation	If the corporation is exempt from tax under section 149, tick one of the following boxes:
If the type of corporation changed during the taxation year, provide the effective date of the change	Exempt under paragraph 149(1)(e) or (l)  Exempt under paragraph 149(1)(j)  Exempt under paragraph 149(1)(t)
YYYY MM DD	4 Exempt under other paragraphs of section 149
091 092 093 00 not use 1	this area
092 093 0	094 095 096
T2 E (05)	C

Consente Turner ( ------ - -------

Carl War .	00411	,000,1000
↑ Attacoments  ↑ Pancial statement information: Use GIFI schedules 100, 125, and 141.		
Schedules – Answer the following questions. For each Yes response, attach to the T2 return the schedule that applies.		
The series of th	.,	
Is the corporation related to any other corporations?	150 X	Schedule
Does the corporation have any non-resident shareholders?	151	9
Le the compaction on consisted Counties and the last terms of the Counties of		19
Is the corporation an associated Canadian-controlled private corporation?  Is the corporation an associated Canadian-controlled private corporation that is claiming the expenditure limit?		23
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees.	161	49
other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	162	۱ 44
If you answered Yes to the above question, and the transaction was between corporations not dealing at arm's length,	102	11
were all or substantially all of the assets of the transferor disposed of to the transferee?	163	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165	15
Is the corporation claiming a loss or deduction from a tax shelter acquired after August 31, 1989?	166	T5004
Is the corporation a member of a partnership for which a partnership identification number has been assigned?	167	T5004
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did	101	1 1 50 13
not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust?	168	22
Did the corporation have any foreign affiliates during the year?	169	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1)		, 25
of the federal Income Tax Regulations?	170	29
Has the corporation had any non-arm's length transactions with a non-resident?	171	T106
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	172	
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's		J
common and/or preferred shares?	173 X	50
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201 X	1
Has the corporation made any charitable donations; gifts to Canada, a province, or a territory; or gifts of cultural or ecological property?	202	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203	3
Is the corporation claiming any type of losses?	204	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	205	5
Has the corporation realized any capital gains or incurred any capital losses during the taxation year?	206	6
i) Is the corporation claiming the small business deduction and reporting income from: a) property (other than		, •
dividends deductible on line 320 of the T2 return), b) a partnership, c) a foreign business, or d) a personal		
services business; or ii) is the corporation claiming the refundable portion of Part I tax?	207	7
Does the corporation have any property that is eligible for capital cost allowance?	208 X	8
Does the corporation have any property that is eligible capital property?	210 X	10
Does the corporation have any resource-related deductions?	212	12
Is the corporation claiming reserves of any kind?	213	13
Is the corporation claiming a patronage dividend deduction?	216	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217	17
Is the corporation an investment corporation or a mutual fund corporation?	218	18
Was the corporation carrying on business in Canada as a non-resident corporation?	220	20
Is the corporation claiming any federal or provincial foreign tax credits, or any federal or provincial logging tax credits?	221	21
Is the corporation a non-resident-owned investment corporation claiming an allowable refund?	226	26 *
Does the corporation have any Canadian manufacturing and processing profits?	227	27
Is the corporation claiming an investment tax credit?	231	31
	232	T661
		33/34/35
	236 X	36
		37
Is the corporation subject to gross Part VI tax on capital of financial institutions?	238	38
Is the corporation claiming a Part I tax credit?		42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?		43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?		45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?		46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or	ا النفادد	J 40
	250	39
Is the corporation claiming a Canadian film or video production tax credit refund?		T1131
	254	T1177
Is the corporation subject to Part XIII.1 tax?	255	92 *
* We do not prin	it this s	cnedule.

Attachinents – continued from page 2  Yes Schedule
Did the corporation have any foreign affiliates that are not controlled foreign affiliates?
Did the corporation have any controlled foreign affiliates?
Did the corporation own specified foreign property in the year with a cost amount over \$100,000?
Did the corporation transfer or loan property to a non-resident trust?
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada? 262
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect
of SR&ED contracts? T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?
Additional information —
Is the corporation inactive? 280 1 Yes 2 No X
Has the major business activity changed since the last return was filed? (enter Yes for first-time filers) 281 1 Yes 2 No X
What is the corporation's major business activity?
(Only complete if Yes was entered at line 281.)
If the major business activity involves the resale of goods, show whether it is wholesale or retail 283 1 Wholesale 2 Retail 2
Specify the principal product(s) mined, manufactured, 284 ELECTRICITY DISTRIBATION OF 100 000 00
sold, constructed, or services provided, giving the
approximate percentage of the total revenue that each
product or service represents. 288
Did the corporation immigrate to Canada during the taxation year?  Did the corporation emigrate from Canada during the taxation year?  291 1 Yes 2 No X 292 1 Yes 2 No X
┌ Taxable income
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI 300 4,379,611 A
Deduct: Charitable donations from Schedule 2
Gifts to Canada, a province, or a territory from Schedule 2 312
Cultural gifts from Schedule 2
Ecological gifts from Schedule 2
Taxable dividends deductible under section 112 or 113, or
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3
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Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3  Part VI.1 tax deduction from Schedule 43 *  Non-capital losses of preceding taxation years from Schedule 4  Net capital losses of preceding taxation years from Schedule 4  Restricted farm losses of preceding taxation years from Schedule 4  Farm losses of preceding taxation years from Schedule 4  Limited partnership losses of preceding taxation years from Schedule 4  Taxable capital gains or taxable dividends allocated from a central credit union  Prospector's and grubstaker's shares  320  321  322  333  434  535  736  737  738  739  730  730  730  731  731  732  733  733  734  734  735  736  737  738  739  730  730  731  732  733  733  734  734  735  736  737  738  739  730  730  731  731  732  733  733  734  734  735  736  737  737  738  738  739  730  730  731  731  732  733  733  733  734  734  735  736  737  738  738  739  730  730  731  732  733  734  734  735  735  736  737  737  738  738  739  730  730  731  731  732  733  733  734  734  735  735  736  737  737  738  738  738  738  738
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 Part VI.1 tax deduction from Schedule 43 * Non-capital losses of preceding taxation years from Schedule 4 Net capital losses of preceding taxation years from Schedule 4 Restricted farm losses of preceding taxation years from Schedule 4 Farm losses of preceding taxation years from Schedule 4 Limited partnership losses of preceding taxation years from Schedule 4 Taxable capital gains or taxable dividends allocated from a central credit union Prospector's and grubstaker's shares Subtotal Section 110.5 additions or subparagraph 115(1)(a)(vii) additions  Taxable income (amount C plus amount D)  320 321 322 333 334 334 335 335 340 340 340 340 340 340 340 340 340 340
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3 Part VI.1 tax deduction from Schedule 43 * Non-capital losses of preceding taxation years from Schedule 4 Net capital losses of preceding taxation years from Schedule 4 Restricted farm losses of preceding taxation years from Schedule 4 Farm losses of preceding taxation years from Schedule 4 Limited partnership losses of preceding taxation years from Schedule 4 Taxable capital gains or taxable dividends allocated from a central credit union Prospector's and grubstaker's shares Subtotal Subtotal (amount A minus amount B) (if negative, enter "0")  Add: Section 110.5 additions or subparagraph 115(1)(a)(vii) additions  D  Add: Section 110.5 additions or subparagraph 115(1)(a)(vii) additions

r Small ชื่นsiness deduction ————————					
Canadian-controlled private corporations (CCPCs) throughout the taxa	tion year				
Income from active business carried on in Canada from Schedule 7			400	4,379,611	Α
Taxable income from line 360 on page 3, minus 10/3 of the amount on line 632* on page 7 line 636** on page 7, and minus any amount that, because of federal law, is exempt form		amount on	405	4,379,611	В
Calculation of the business limit:					
For all CCPCs, calculate the amount at line 4 below.					
225,000 × Number of days in the taxation year in 2003	=	1			
Number of days in the taxation year	365				
250,000 × Number of days in the taxation year in 2004	=	2			
Number of days in the taxation year	365				
300,000 × Number of days in the taxation year after 2004	365 =	300,000 3			
Number of days in the taxation year	365	300,000_3			
Add amounts at line		300,000 4			
Business limit (see notes 1 and 2 below)			410	300.000	_
Notes: 1. For CCPCs that are not associated, enter the amount from line 4 on line 410 taxation year is less than 51 weeks, prorate the amount from line 4 by the nu divided by 365, and enter the result on line 410. 2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered.	. However, if the corpo mber of days in the ta	oration's		300,000	C
Business limit reduction:					
Amount C 300,000 × 415 *** 127,192 D	<sub>.</sub> =		· · ·	3,391,787	E
11,250		_			
Reduced business limit (amount C minus amount E) (if negative, enter "0")			425		F
Small business deduction – 16.00 % of whichever amount is the least: A	A, B, C, or F		430		G
(enter amount G on line 9 of page 7)					
* Calculate the amount of foreign non-business income tax credit deductible on line 632 CCPC's investment income (line 604) and without reference to the corporate tax reductions.	ctions under section 1	23.4.			
** Calculate the amount of foreign business income tax credit deductible on line 636 with	nout reference to the c	orporate tax reductions	under sect	ion 123.4.	
*** Large corporation tax  • The large corporation tax to be entered on line 415 is the gross Part I.3 tax, which					
credits, increased to reflect a full-year tax liability if the taxation year is less than 51 reduction, the gross Part I.3 tax is equal to 0.225% x (taxable capital employed in 0 If the corporation is not associated with any corporations in both the current and the gross Part I.3 tax for its <b>preceding</b> taxation year.  If the corporation is not associated with any corporations in the current taxation year, enter the corporation's gross Part I.3 tax for its <b>current</b> taxation year.  For corporations associated in the current taxation year, see Schedule 23 for the second in the current taxation year, see Schedule 23 for the second in the current taxation year.	Canada minus \$10,00 ne preceding taxation y ar, but was associated	00,000). rears, enter the corpora	ation's		
		•			
Accelerated tax reduction					_
Canadian-controlled private corporations throughout the taxation year	r that claimed the	small business d	eduction		
Reduced business limit (amount from line 425)	x	300,000	<b>— =</b>		Α
		line 4 above		4,379,611	
Taxable income from line 360 on page 3 <b>minus</b> 3 times the amount at line			• • • • • • • • • • • • • • • • • • • •	7,373,011	D
page 7, and <b>minus</b> any amount that, because of federal law, is exempt from		4,379,611	C		
Deduct:		1/3/3/011	J		
Aggregate investment income (amount from line 440 of page 6)			D		
Amount C minus amount D (if negative, enter "0")	· · · · · · · · · · · · · · · · · · ·	4 370 611		4,379,611	_
				7,3/5,011	
Amount A, B, or E above, whichever is less					F
Amount QQ from Part 13 of Schedule 27			Н		
Taxable resource income (amount from line 435 of page 5)					
Amount used to calculate the credit union deduction (amount E in Part 3 of	Schedule 17)		J		
Amount on line 400, 405, 410, or 425 of the small business deduction, which		· · · · · · · · · · · · · · · · · · ·	K		
Total of amounts G, H, I, J, and K			•		1
Amount F minus amount L (if negative, enter "0")	•				. N
Accelerated tax reduction — 7.00 % of amount M (enter amount N on line)			• • •		۰٬۰ N
* If the amount at line 450 of Schedule 7 is positive, members of partnerships need to					, IN
** Calculate the amount of foreign business income tax credit deductible at line 636 with					
Calculate the amount of foreign business income tax credit deductible at life 636 with	<u>ioar leierence (0 (He C</u>	OI POI ALE LAX TEGUCLIONS	under Sect	IUH 123,4.	

Resource deduction —				<u> </u>		<u> </u>	
Taxable resource income [as d	efined in subsection	125.11(1)]				435	A
Amount A	× Numbe	r of days in the taxation	on year in 2004	x	2 %	=	В
		mber of days in the ta	•	365			
Amount A		r of days in the taxation		<u>365</u> ×	3 %	=	C
Amount A		mber of days in the ta	-	365	. = 0/		_
Amount A		er of days in the taxation of days in the taxation		×	5 %	=	D
Amount A		of days in the taxation	-	x	7 %	=	E
	Nu	mber of days in the ta	xation year	365			
Resource deduction – total or (enter amount F on line 10 of p		nd E				438	F
General tax reduction for	· Canadian-contro	lled private corpo	rations —		<u></u>		
Canadian-controlled private	corporations throu	ghout the taxation ye	ear				
Taxable income from line 360	on page 3						4,379,611 A
Amount Z from Part 9 of Scheo	dule 27		x 100 / 7 =			В	
Amount QQ from Part 13 of So	chedule 27					С	
Taxable resource income from	line 435 above			<del></del>		_ D	
Amount used to calculate the c Amount on line 400, 405, 410,	or 425 on page 4 w	n (amount E in Part 3	of Schedule 17)			_ E	
Aggregate investment income	from line 440 of pag	e 6				_ F	
Amount used to calculate the a	accelerated tax reduc	tion (amount M of pa	ge 4)			_	
Total of amounts B, C, D, E, F	, G, and H		••••••			_ ▶	
Amount A <b>minus</b> amount I (if	negative, enter "0")					· · · · · <del> </del>	4,379,611 J
Amount J 4,37	79,611 × Number	of days in the taxation	n year after 2003	365 >	7 %	=	306,573 K
		mber of days in the ta					
General tax reduction for Ca (enter amount L on line 638 of	nadian-controlled p page 7)	orivate corporations	– amount K				306,573 L
☐ General tax reduction —							
Corporations other than a Cainvestment corporation, or a			an investment co	rporation, a	mortg	age	
Taxable income from line 360	on page 3						M
Amount Z from Part 9 of Sche	dule 27		x 100 / 7 =			_ N	
Amount QQ from Part 13 of So	chedule 27				_	_ 0	
Taxable resource income from			of Cohodula 47)			P	
Amount used to calculate the or Total of amounts N, O, P, and		n (amount E in Part 3				_ Q	D
Amount M minus amount R (i						<b>= -</b>	
Amount S	-	of days in the taxatio					·
7 111001110		mber of days in the ta		365	^ / 70		I
General tax reduction – amo		-	•				
(enter amount U on line 639 of			• • • • • • • • • • • • • • • • • • • •			• • • • • • • • • • • • • • • • • • • •	U

Definitely of the of Deville	
Refundable portion of Part I tax  Canadian-controlled private corporations throughout the tax	
	-
(amount P from Part 1 of Schedule 7)	_ × 26 2 / 3 % = A
Foreign non-business income tax credit from line 632 on page 7	
Deduct:	
Foreign investment income	× 9 1 / 3 % = (if negative, enter "0") <b>&gt;</b> B
Amount A minus amount B (if negative, enter "0")	
Taxable income from line 360 on page 3	4,379,611
Amount on line 400, 405, 410, or 425 on page 4, whichever is the least	
Foreign non-business income tax credit from line 632 of page 7 x 25 / 9 =	
Foreign business income tax credit from line 636 of page 7 × 3 =	<b>——— ———</b>
	<u>4,379,611</u> × 26 2 / 3 % = <u>1,167,896</u> D
Part I tax payable minus investment tax credit refund (line 700 min Deduct: Corporate surtax from line 600 of page 7  Net amount  Refundable portion of Part I tax – Amount C, D, or E, whichever	
Refundable dividend tax on hand	
Refundable dividend tax on hand at the end of the preceding taxa <b>Deduct:</b> Dividend refund for the previous taxation year	
·	► G
corporation on amalgamation, or from a wound-up subsidiary	corporation 480
Refundable dividend tax on hand at the end of the taxation y	year – Amount G plus amount H
Dividend refund  Private and subject corporations at the time taxable dividen	ds were paid in the taxation year
Taxable dividends paid in the taxation year from line 460 of S	•
Refundable dividend tax on hand at the end of the taxation ye	ear from line 485 above J
Dividend refund – Amount I or J, whichever is less (enter this a	imount on line 784 of page 8)

- Part I tax	
Base amount of Part I tax – 38.00 % of taxable income (line 360 or amount Z, whichever applies) from page 3 550	1,664,252 A
Corporate surtax calculation	
Base amount from line A above	
Deduct:	
10 % of taxable income (line 360 or amount Z, whichever applies) from page 3 437,961 2	
Investment corporation deduction from line 620 below	
Federal logging tax credit from line 640 below4	
Federal qualifying environmental trust tax credit from line 648 below 5	
For a mutual fund corporation or an investment corporation throughout the taxation year, enter amount a, b, or c below on line 6, whichever is the least:	
28.00 % of taxable income from line 360 of page 3 a	
28.00 % of taxed capital gains	
Part I tax otherwise payable c	
(line A plus lines C and D minus line F)	
Total of lines 2 to 6	
Net amount (line 1 <b>minus</b> line 7)	
Corporate surtax – 4.00 % of the amount on line 8	49,052 B
Recapture of investment tax credit from line PPP in Part 21 of Schedule 31	C
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income	
Aggregate investment income from line 440 on page 6  Taxable income from line 360 on page 3  Deduct:  Amount on line 400, 405, 410, or 425 of page 4, whichever is the least  Net amount  Net amount  Refundable tax on CCPC's investment income – 6 2 / 3 % of whichever is less: amount i or ii 604	D
Subtotal (add lines A, B, C, and D)	
Deduct:	
Small business deduction from line 430 of page 4	
Federal tax abatement 608 437,961	
Manufacturing and processing profits deduction from amount BB	
or amount RR of Schedule 27	
Investment corporation deduction	
(taxed capital gains 624 )	
Additional deduction – credit unions from Schedule 17 628	
Federal foreign non-business income tax credit from Schedule 21 632	
Federal foreign business income tax credit from Schedule 21 636	
Accelerated tax reduction from amount N on page 4 637	
Resource deduction from line 438 on page 5	
General tax reduction for CCPCs from amount L on page 5	
General tax reduction from amount U on page 5	
Federal logging tax credit from Schedule 21 640	
Federal political contribution tax credit	
Federal qualifying environmental trust tax credit	
Investment tax credit from Schedule 31	
Apprenticeship job creation tax credit	
Subtotal <u>744,534</u> ▶	744,534 F
Part I tax payable – Line E minus line F (enter amount G on line 700 of page 8)	968,770 G

Summåry of tax and credits	
Federal tax	
- Part I tax payable from page 7	
Part I.3 tax payable from Schedule 33, 34, or 35	
Part II surtax payable from Schedule 46	708
Part IV tax payable from Schedule 3	
Part IV.1 tax payable from Schedule 43	
Part VI tax payable from Schedule 38	720
Part VI.1 tax payable from Schedule 43	724
Part XIII.1 tax payable from Schedule 92	727
Part XIV tax payable from Schedule 20	728
Add municipal or torritorial torri	Total federal tax 968,770
Add provincial or territorial tax:	
Provincial or territorial jurisdiction 750 Ontario	
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)	
Net provincial or territorial tax payable (except Québec, Ontario, and Alberta)	<u> </u>
Provincial tax on large corporations (New Brunswick and Nova Scotia) 765	
=	Tatalday a variety 770
Deduct other credits:	Total tax payable <b>770</b> 968,770 A
Investment tax credit refund from Schedule 31	
Dividend refund from page 6	
Federal capital gains refund from Schedule 18	
Federal qualifying environmental trust tax credit refund	
Canadian film or video production tax credit refund (Form T1131)	
Film or video production services tax credit refund (Form T1177) 797	94
Tax withheld at source	
Total payments on which tax has been withheld 801	
Allowable refund for non-resident-owned investment corporations from Schedule 26 804	
Provincial and territorial capital gains refund from Schedule 18	
Provincial and territorial refundable tax credits from Schedule 5	
Royalties deductible under Syncrude Remission Order 815	<del></del>
Tax remitted under Syncrude Remission Order	
Tax instalments paid	968,770
Total credits 890	968,770 ► 968,770 B
Refund code Rayer : (Wernayment	
—— illimot donocit roqueet	nce (line A minus line B)
The result of th	ult is negative, you have an overpayment.
hank account of a financial institution in Canada, or to share a hanting	Ilt is positive, you have a balance unpaid. amount on whichever line applies.
information was along the name of a second to the information to be a	, we do not charge or refund a difference
Start Change information 910 of \$2 or le	
Branch number Balance	
914 918	
Institution number Account number Enclosed	payment 898
If the corporation is a Canadian-controlled private corporation throughout the taxation year,	
does it qualify for the one-month extension of the date the balance of tax is due?	896 1 Yes 2 No X
┌ Certification ─────	
	1000 · · · · · · · · · · · · · · · · · ·
950 ABI-RASHED	954 VICE-PRESIDENT OF FINANCE
am an authorized signing officer of the corporation. I certify that I have examined this return, including accom	Position, office, or rank
the information given on this return is, to the best of my knowledge, correct and complete. I further certify that	t the method of calculating income for this
taxation year is consistent with that of the previous year except as specifically disclosed in a statement attach	
955	956 (905) 668-5878
Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation	Telephone number
Is the contact person the same as the authorized signing officer? If No, complete the information below	957 1 Yes X 2 No
958	959
Name	Telephone number
- l anguage of correspondence - l angue de correspondance	

CORPORATE TAXPREP / TAXPREP DES SOCIÉTÉS - EP05

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Indicate the language in which you would like to receive correspondence. Indiquer la langue de correspondance de votre choix.

1 English / Anglais X 2 Français / French



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# **NET INCOME (LOSS) FOR INCOME TAX PURPOSES**

SCHEDULE 1

TIET INTO III	L (LOGO) I GIT INGGINE TAX I GIT GOLG					
Corporation's name	Business Number	Taxation year end				
		Year Month Day				
Whitby Hydro Electric Corporation	86477 3395 RC0001	2005-12-31				

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see the T2 Corporation Income Tax Guide.
- Please provide us with the applicable details in the identification area, and complete the applicable lines that contain a numbered black box. You should report amounts in accordance with the Generally Accepted Accounting Principles (GAAP).
- Sections, subsections, and paragraphs referred to on this schedule are from the Income Tax Act.

Net income (loss) after taxes and extraordinary items per financial statements Add:			2,471,020 A
Provision for income taxes – current	101	1,580,620 ~	
Amortization of tangible assets	104	3,658,785	
Loss on disposal of assets	111	3,245	
Subtotal of additions		5,242,650	5,242,650
Other additions:			
Miscellaneous other additions:			
600 ADDBACK RE: 12(1)(X)	290	3,007,008	
601 CAPITAL TAX BOOKED	291	171,717	
Subtotal of other additions	199	3,178,725 ▶	3,178,725
Total additions	500	8,421,375	8,421,375
Deduct:			
Capital cost allowance from Schedule 8	403	3,262,816	
Cumulative eligible capital deduction from Schedule 10	405	72,596	
Subtotal of deductions		3,335,412	3,335,412
Other deductions:			
Miscellaneous other deductions:			
700 PARTNERSHIP LOSS	390	1,297	
701 CAPITAL TAX PER CT23	391	169,067	
702 ELECTION UNDER S.13(7.4)	392	3,007,008	
Subtotal of other deductions	499	3,177,372 ▶	3,177,372
Total deductions	510	6,512,784	6,512,784
Net income (loss) for income tax purposes – enter on line 300 of the T2 return			4,379,611

T2 SCH 1 E (06)

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# WHITBY HYDRO ELECTRIC CORPORATION

# **ELECTION UNDER SUBSECTION 13(7.4)**

The company hereby elects under subsection 13(7.4) of the Income Tax Act to reduce the capital cost of depreciable property of class 1 acquired in the taxation year by an amount of \$3,007,008 received in the taxation year in respect of that property that would otherwise be included in income under paragraph 12(1)(x).

Authorized Signing Officer

SCHEDULE 8

**\*** 

Jame of corporation

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# CAPITAL COST ALLOWANCE (CCA)

Taxation year end Year Month Day 2005-12-31 86477 3395 RC0001 **Business Number** Whitby Hydro Electric Corporation

Is the corporation electing under regulation 1101(5q)? 101 1 Yes 2 No X

	_	2	3	4	2	9	7	8	6	10	11	12	13	
	Class	Undepreciated capital cost at the beginning of the year	Cost of acquisitions during the year*	Net adjustments	Proceeds of dispositions during the year (amount not to exceed the capital cost)	Undepreciated capital cost (column 2 plus column 3 plus or minus column 4 minus column 5)	50% rule (1/2 of the amount, if any, by which the net cost of acquisitions exceeds column 5)**	Reduced undepreciated capital cost (column 6 minus column 7)	CCA %	Recapture of capital cost allowance (amount on line 107 of Schedule 1)	Terminal loss (amount on line 404 of Schedule 1)	Capital cost allowance (column 8 multiplied by column 9; or a lower amount) (amount on line 403 of Schedule 1)***	Undepreciated capital cost at the end of the year (column 6 minus column 12)	
	200	201	203	205	207		211		212	213	215	217	220	
<u></u>	-	44.981.180	6.903.220	-3,007,008	0	48,877,392	3,451,610	45,425,782	4	0	0	1,877,171	47,000,221	
<u></u>	000	2.363.709	622.945	TOOLS : COUPMENT	"Phent" 0	2,986,654	311,473	2,675,181	20	0	0	535,036	2,451,618	
, m	10				0	385,468		385,468	30	0	0	115,640	269,828	
) 4	12		33.724	- 50pt was	0 9	60,405	16,862	43,543	100	0	0	43,543	16,862	
- 10	17	245,681			0	245,681		245,681	8	0	0	19,654	226,027	
2 4	2	11.062,942			0	11,062,942		11,062,942	9	0	0	22,777	10,399,165	
	45		35,534	WARDWARG	د 0	35,534	17,767	17,767	45	0	0	7,995	27,539	
	Total	59.065.661	7.595.423	-3,007,008		63,654,076	3,797,712	59,856,364				3,262,816	60,391,260	

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

T2 SCH 8 (99)

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<sup>\*\*</sup> The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.

\*\*\* If the taxation year is shorter than 365 days, prorate the CCA claim.

See the 72 Corporation Income Tax Guide for more information.

# **Fixed Assets Reconciliation**

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

Tax return ————————————————————————————————————			
Additions for tax purposes – Schedule 8 regular classes		7,595,423	
Additions for tax purposes – Schedule 8 leasehold improvements	+		
Operating leases capitalized for book purposes	+		
Capital gain deferred	+	·	
Recapture deferred	+		
Deductible expenses capitalized for book purposes – Schedule 1	+		
Amortization of deferred charges included in depreciation	+	9,170	
Total additions per books		7,604,593	7,604,593
Proceeds up to original cost – Schedule 8 regular classes	7		
Proceeds up to original cost – Schedule 8 leasehold improvements	+		
Proceeds in excess of original cost – capital gain	+		
Recapture deferred – as above	+		
Capital gain deferred – as above	+		
Pre V-day appreciation	+	·	
CONTRIBUTION GRANT	+	3,007,008	
Total proceeds per books	=	3,007,008 -	3,007,008
Depreciation and amortization per accounts – Schedule 1			3,658,785
Loss on disposal of fixed assets per accounts			3,245
Gain on disposal of fixed assets per accounts		+	
Net change per tax return		=	935,555
Financial statements			
•			
Fixed assets (excluding land) per financial statements Closing net book value			E2 224 004
Opening net book value			53,231,001
			52,295,447
Net change per financial statements			935,554
If the amounts from the tax return and the financial statements differ, explain why below	/		
Difference due to rounding.			
	3411		



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**SCHEDULE 9** 

# **RELATED AND ASSOCIATED CORPORATIONS**

Name of corporation	Business Number	Taxation year end
		Year Month Day
Whitby Hydro Electric Corporation	86477 3395 RC0001	2005-12-31

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

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

	Name	Country of resi- dence (if other than Canada)	Business Number (Canadian corporation only) (see note 1)	Rela- tion- ship code (see note 2)	Number of common shares owned	% of common shares owned	Number of preferred shares owned	% of preferred shares owned	Book value of capital stock
	100	200	300	400	500	550	600	650	700
1.	WHITBY HYDRO ENERGY SERV COF		86477 5598 RC0001	3					
2.	WHITBY HYDRO ENERGY CORP		86477 3999 RC0001	1					

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

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

T2 SCH 9(99)

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Name of corporation

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**SCHEDULE 10** 

# **CUMULATIVE ELIGIBLE CAPITAL DEDUCTION**

Name of co	prporation	Business Number	Taxation year end Year Month Day
Whitby I	Hydro Electric Corporation	86477 3395 RC0001	2005-12-31
	e by a corporation that has eligible capital property. For more information, see the rate cumulative eligible capital account must be kept for each business.	·	ax Guide.
Cumulati	Part 1 – Calculation of current year deduction and ive eligible capital - Balance at the end of the preceding taxation year (if negation)		1 037 004 4
Add:	Cost of eligible capital property acquired during the taxation year	, , ,	1,037,091_A
	Subtotal (line 222 plus line 226) x 3 / 4 =	B	
	Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an eligible capital property to the corporation after December 20, 2002 228 x 1 / 2 =	C	
	amount B minus amount C (if negative, enter "0")	<b></b>	D
	Amount transferred on amalgamation or wind-up of subsidiary Subtotal (add ar		
Deduct:	Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year	G	
	The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7)	H	
	Other adjustments	x 3/4 = 248	J
(if amoun	nt K is negative, enter "0" at line M and proceed to Part 2)		1,037,091 K
that busir	amount K1,037,091		
Current	less amount from line 249		72 506 1
Cumulat	•		72,596 L
* '	ive eligible capital – Closing balance (amount K minus amount L) (if negative, e You can claim any amount up to the maximum deduction of 7%. The deduction ma amount prorated by the number of days in the taxation year divided by 365.		
T2 SCH 10	(04)		Canadia

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Part 2 – Amount to be included in (complete this part only if the	income arising from disposit amount at line K is negative)	ion —————
-Amount from line K (show as positive amount)		N
Total of cumulative eligible capital (CEC) deductions from income for to beginning after June 30, 1988		1
Total of all amounts which reduced CEC in the current or prior years up subsection 80(7)	40.4	2
Total of CEC deductions claimed for taxation years beginning before July 1, 1988	3	
Negative balances in the CEC account that were included in income for taxation years beginning before July 1, 1988	4	
Line 3 minus line 4 (if negative, enter "0")	<b>&gt;</b>	5
Total of lines 1, 2 and 5		6
Amounts included in income under paragraph 14(1)(b), as that paragraph applied to taxation years ending after June 30, 1988 and before February 28, 2000, to the extent that it is for an amount described at line 400	7	
Amounts at line T from Schedule 10 of previous taxation years		
ending after February 27, 2000	8	
Subtotal (line 7 plus line 8) 409	<b>&gt;</b>	9
Line 6 minus line 9 (if negative, enter "0")		0
Line N minus line O (if negative, enter "0")		P
		< 1/2 =Q
Line P minus line Q (if negative, enter "0")		R
	Amount R	
Amount N or amount O, whichever is less		тт
Amount to be included in income (amount S plus amount T) (enter	this amount on line 108 of Schedule	e 1) 410

SCHEDULE 23



Canada Customs and Revenue Agency Agence des douanes et du revenu du Canada

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

- For use by a Canadian-controlled private corporation (CCPC) to identify all associated corporations and to assign a percentage for each associated corporation. This percentage will be used to allocate the business limit for purposes of the small business deduction. Information from this schedule will also be used to determine the date the balance of tax is due and to calculate the reduction to the business limit.
- An associated CCPC that has more than one taxation year ending in a calendar year, is required to file an agreement for each taxation year ending in that calendar year.
  - Column 1: Enter the legal name of each of the corporations in the associated group, including non-CCPCs and CCPCs that have filed an election under subsection 256(2) of the *Income Tax Act*, not to be associated for purposes of the small business deduction.
  - Column 2: Provide the Business Number for each corporation (if a corporation is not registered, enter "NR").
  - Column 3: Enter the code that applies to each corporation:
    - 1 associated for purposes of allocating the business limit (unless association code 5 applies)
    - 2 CCPC that is a "third corporation" that has elected under subsection 256(2) not to be associated for purposes of the small business deduction
    - 3 non-CCPC that is a "third corporation" as defined in subsection 256(2)
    - 4 associated non-CCPC
    - 5 associated CCPC that is not associated for purposes of allocating the business limit because of a subsection 256(2) election made by a "third corporation"
  - **Column 4:** Enter the business limit for the year of each corporation in the associated group that is computed at line 4 on page 4 of each respective corporation's T2 return.
  - **Column 5:** Assign a percentage to allocate the business limit to each corporation that has an association code 1 in column 3. The total of all percentages in column 5 cannot exceed 100%.
  - Column 6: Enter the business limit allocated to each corporation by multiplying the amount in column 4 times the percentage in column 5. Add all business limits allocated in column 6 and enter the total at line A. Ensure that the total at line A is equal to an amount in one of the following ranges, whichever applies:
    - from \$200,001 to \$225,000, if the calendar year to which this agreement applies is 2003;
    - from \$225,001 to \$250,000, if the calendar year to which this agreement applies is 2004; or
    - from \$250,001 to \$300,000, if the calendar year to which this agreement applies is 2005.

If the calendar year to which this agreement applies is after 2005, ensure that the total at line A does not exceed \$300,000.

– Allo	cation of the business limit					<del>.</del>
	filed (do not use this area)	s			. 025	Year Month Day Year 2005
	an amended agreement for the above-noted cal- reement previously filed by any of the associated			eplace	. 075	1 Yes 2 No X
	1 Names of associated corporations	2 Business Number of associated corporations	3 Asso- ciation code	4 Business limit for the year (before the allocation) \$	5 Percentage of the business limit %	6 Business limit allocated* \$
	100	200	300		350	400
	Whitby Hydro Electric Corporation	86477 3395 RC0001	1	300,000	100.0000	300,000
1	WHITBY HYDRO ENERGY SERV CORP	86477 5598 RC0001	1	300,000		
2	WHITBY HYDRO ENERGY CORP	86477 3999 RC0001	1	300,000		
				Total	100.0000	300,000 A
1						<del> </del>

### Business limit reduction under subsection 125(5.1)

The business limit reduction is calculated in the small business deduction area of the T2 return. One of the amounts used in this calculation is the "Large corporation tax" at line 415 of the T2 return. If the corporation is a member of an associated group\*\*\* of corporations in the current taxation year, and that taxation year:

- starts before December 21, 2002, the amount at line 415 of the T2 return is equal to the gross Part I.3 tax of each corporation in the associated group\*\*\* for its last taxation year ending in the preceding calendar year. The gross Part I.3 tax is the amount before deducting the surtax credits, which is increased to reflect a full-year tax liability if the taxation year is less than 51 weeks; or
- starts after December 20, 2002, the amount at line 415 of the T2 return is equal to 0.225% x (A \$10,000,000) where, "A" is the total of taxable capital employed in Canada\*\* of each corporation in the associated group\*\*\* for its last taxation year ending in the preceding calendar year.
- \*Each corporation will enter on line 410 of the T2 return, the amount allocated to it in column 6. However, if the corporation's taxation year is less than 51 weeks, prorate the amount in column 6 by the number of days in the taxation year divided by 365, and enter the result on line 410 of the T2 return.
- If a CCPC has more than one taxation year ending in a calendar year and is associated in more than one of those years with another CCPC that has a taxation year ending in the same calendar year, the business limit for the second (and subsequent) taxation year(s) will be equal to the business limit allocated for the first taxation year ending in the calendar year.
- \*\*"Taxable capital employed in Canada" has the meaning assigned by subsection 181.2(1) or 181.3(1) or section 181.4 of the *Income Tax Act*.
- \*\*\* The associated group includes the corporation filing this schedule and each corporation that has an "association code" of 1 or 4 in column 3.

T2 SCH 23 (04)

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**SCHEDULE 33** 

### PART I.3 TAX ON LARGE CORPORATIONS

Name of corporation	Business Number	Taxation year end
Whitby Hydro Electric Corporation	86477 3395 RC0001	Year Month Day 2005-12-31

- This schedule is for use by corporations (other than financial institutions and insurance corporations) that have Part I.3 tax payable before deducting surtax credits (line 820 in Part 5). You should also use and file this schedule if you calculate a gross Part I.3 tax for the purposes of unused surtax credit (line 821 in Part 6) and a current-year unused surtax credit (line 850 in Part 8).
- Parts, sections, subsections, and paragraphs referred to on this schedule are from the federal Income Tax Act and the Income Tax Regulations.
- Subsection 181(1) defines the terms "financial institution," "long-term debt," and "reserves."
- Subsection 181(3) provides the basis to determine the carrying value of a corporation's assets or any other amount under Part I.3 for its capital, investment allowance, taxable capital, or taxable capital employed in Canada, or for a partnership in which it has an interest.
- No Part I.3 tax is payable for a taxation year by a corporation that was:
  - 1) a non-resident-owned investment corporation throughout the year;
  - 2) bankrupt [as defined by subsection 128(3)] at the end of the year;
  - 3) a deposit insurance corporation throughout the year, as defined by subsection 137.1(5), or deemed to be a deposit insurance corporation by subsection 137.1(5.1);
  - 4) exempt from tax under section 149 throughout the year on all of its taxable income;
  - 5) neither resident in Canada nor carrying on a business through a permanent establishment in Canada at any time in the year; or
  - 6) a corporation described in subsection 136(2) throughout the year, the principal business of which was marketing (including any related processing) natural products belonging to or acquired from its members or customers.
- File the completed Schedule 33 with the T2 Corporation Income Tax Return no later than six months from the end of the taxation year.
- This schedule may contain changes that had not yet become law at the time of printing.

Complete the following areas to determine the amounts needed to calculate Part I.3 tax. If the corporation was a non-resident of Canada throughout the year and carried on a business through a permanent establishment in Canada, go to Part 4, "Taxable capital employed in Canada."

┌ Part 1 – Capital ──────				
Add the following amounts at the end of the year:				
Reserves that have not been deducted in computing income for the year under Part I	101			
Capital stock (or members' contributions if incorporated without share capital)		29,494,042		
Retained earnings		4,028,756		
Contributed surplus				
Any other surpluses				
Deferred unrealized foreign exchange gains		-		
All loans and advances to the corporation		30,593,905		
All indebtedness of the corporation represented by bonds, debentures, notes, mortgages,		30,333,303		
hypothecary claims, bankers' acceptances, or similar obligations	109			
Any dividends declared but not paid by the corporation before the end of the year	110			
All other indebtedness of the corporation (other than any indebtedness in respect of a lease)	-			
that has been outstanding for more than 365 days before the end of the year	111			
Proportion of the amount, if any, by which the total of all amounts (see note below) for the				
partnership of which the corporation is a member at the end of the year exceeds the amount of the partnership's deferred unrealized foreign exchange losses	112			
tariosite of the participants are all consists and all so sign of orders	Subtotal	64,116,703	•	64,116,703 A
Deduct the following amounts:		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		01,110,705
Deferred tax debit balance at the end of the year	121			
Any deficit deducted in computing its shareholders' equity (including, for this purpose, the amount of any provision for the redemption of preferred shares) at the end of the year	, . 122			
Any amount deducted under subsection 135(1) in computing income under Part I for the				
year, to the extent that the amount may reasonably be regarded as being included in any of lines 101 to 112 above	123			
The amount of deferred unrealized foreign exchange losses at the end of the year	124			
	Subtotal	<u> </u>	•	E
Capital for the year (amount A minus amount B) (if negative, enter "0")		1	90	64,116,703
Note:				

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

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

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Part 2 – Investment allowance		
Add the carrying value at the end of the year of the following assets of the	he corporation:	
A share of another corporation		
A loan or advance to another corporation (other than a financial institut	tion)	367,226
A bond, debenture, note, mortgage, hypothecary claim, or similar obligation of	of another corporation (other than a financial institution) 403	
Long-term debt of a financial institution		
A dividend receivable on a share of the capital stock of another corpora	ation	
A loan or advance to, or a bond, debenture, note, mortgage, hypotheca all of the members of which, throughout the year, were other corporation of exempt from tax under Part I.3 (other than by reason of paragraph	ons (other than financial institutions) that were	
		9,260
Investment allowance for the year		376,486
corporation;  - the total of the carrying value of each asset of the partnership desthe corporation's taxation year; and  - the carrying value of a partnership member's interest at the end of	therships, consider the following: mount calculated at line 490 above, at the end of its fiscal period, as if it was a scribed in the above lines is for its last fiscal period ending at or before the end of the year is its specified proportion [as defined in subsection 248(1)] of the	
exempt from tax under Part I.3 [other than by reason of paragraph 1	ration to another related corporation (other than a financial institution), the loan	
┌ Part 3 – Taxable capital		
•		64 116 703 C
		64,116,703 C 376,486 D
Taxable capital for the year (amount C minus amount D) (if negative.		63,740,217
Taxable capital for the year (amount o minus amount o) (in negative.	, enter 0 /	00// 10/21/
Taxable capital for the year (line 500) 63,740,217 x Taxable income earn in Canada Taxable income  Notes: 1. Regulation 8601 gives details on calculating the amount of	4,379,611 = employed in Canada 690	63,740,217
	s "0," it shall, for the purposes of the above calculation, be deemed	
	on that was a non-resident of Canada throughout the year ess through a permanent establishment in Canada	
Total of all amounts each of which is the carrying value at the end of th year or held in the year, in the course of carrying on any business it car establishment in Canada		
Deduct the following amounts:		
Corporation's indebtedness at the end of the year [other than indebtedness of paragraphs 181.2(3)(c) to (f)] that may reasonably be regarded as recarried on during the year through a permanent establishment in Cana	elating to a business it	
Total of all amounts each of which is the carrying value at the end of yed described in subsection 181.2(4) of the corporation that it used in the year, in the course of carrying on any business it carried on during the permanent establishment in Canada	year, or held in the	
	utional traffic, or usiness during the year	
Total de	eductions (add lines 711, 712, and 713)	
Taxable capital employed in Canada (line 701 minus amount E) (if	negative, enter "0")	
Notes: Complete line 713 only if the country in which the corporatio year on the income from the operation of a ship or aircraft in	on is resident did not impose a capital tax for the year on similar assets, or a to international traffic, of any corporation resident in Canada during the year.	ax for the

Part 5	S – Calculation of gross F	Part 1.3 tax				
Taxable o	capital employed in Canada (line 6	90 or 790, whichever applies)				63,740,217
Deduct:	Capital deduction claimed for t the amount allocated on Sched	ne year (enter \$50,000,000 or, for related corporations, lule 36)			801	43,000,000
Excess of	f taxable capital employed in Cana					20,740,217
Line 811	20,740,217 ×	Number of days in the taxation year before 2004		х	0.00225000 =	F
		Number of days in the taxation year	365			, , , , , , , , , , , , , , , , , , ,
Line 811	20,740,217 ×	Number of days in the taxation year in 2004		х	0.00200000 =	G
		Number of days in the taxation year	365			
Line 811	20,740,217 ×	Number of days in the taxation year in 2005	365	x	0.00175000 =	36,295 H
LINCOTT		Number of days in the taxation year	365	•	0.001/3000	30,233
Line 811	20,740,217 ×	Number of days in the taxation year in 2006		x	=	1
Line or r	20,7 10,217	Number of days in the taxation year	365	-		I
1 in a 044	20,740,217 ×	•		x		,
Line 811	20,740,217 ^	Number of days in the taxation year in 2007  Number of days in the taxation year	365	- ^	<u> </u>	J
Note:	The Part I.3 tax rate is reduced to year that are after 2005.	0% for the days in the taxation		S	subtotal (add amounts F to J)	<u>36,295</u> K
	•	less than 51 weeks, calculate the amount of gross Part				
Amount	K 35,295_ * N	$\frac{\text{number of days in the year}}{365} =$		• •		L
C "					820	36,295
GIUSS F	Part I.3 tax (amount K or L, whiche	ver applies)				30,233
	6 – Calculation of gross capital employed in Canada (line 6	Part I.3 tax for purposes of the unused			edit —	63,740,217 <sub>_</sub> M
Deduct	Line 801 above	43,000,000 × 1/5 =				8,600,000 N
		Excess (amount	M minus	amo	ount N) (if negative, enter "0")	55,140,217 O
Amount	o 55,140,217_ ×	0.00225 =			<u> </u>	124,065 P
	he taxation year of a corporation is so of the unused surtax credit as fo	less than 51 weeks, calculate the amount of gross Parillows:	t I.3 tax f	ог		
Amount	P 124,065 × N	Number of days in the year ( 365) =				Q
		365				
Gross I	Part I.3 tax for purposes of the u	inused surtax credit (amount P or Q, whichever appli	es)		821	124,065

┌ Part 7 – Calculation of current-year	r surtay aradit available			
Corporations can claim a credit against their Part		day payable for the year. Th	a is salled the surface and it	
Any unused surtax credit can be carried back the car				
the oldest first.	nice years or carried forward seven year	s. Onused surtax credits the	ist be applied in order of	
Refer to subsection 181.1(7) of the Act when c corporation has been acquired between the year	alculating the amount deductible for a c ir in which the credits arose and the yea	orporation's unused surtax c r in which you want to claim	redits where control of the them.	
For a corporation that was a non-resident of Cana	da throughout the year, enter amount a	or <b>b</b> at line R, whichever is le	ess:	
a) line 600 from the T2 return		· · · · · · · · · · · · · · · · · · ·	a	
b) line 700 from the T2 return			b	R
In any other case, enter amount <b>c</b> or <b>d</b> at line S, w	hichever is less:			
49,	052   line 690 of this schedule	63.740.217 =	49,052 <b>c</b>	
c) line 600 from the T2 return	line 500 of this schedule	63,740,217		
d) line 700 from the T2 return			968,770 d	49,052 S
Current-year surtax credit available (amount R	R or S, whichever applies)		830	49,052
┌ Part 8 – Calculation of current-yea	r unused surtax credit ——			
Current-year surtax credit available (line 830)				49,052
Less: Gross Part I.3 tax for purposes of the unus			·	124,065
Current-year unused surtax credit (if negative,	, enter "0")		850	
Enter this amount at line 600 on Schedule 37.				
Part 9 - Calculation of net Part I.3	tax payable —			
Gross Part I.3 tax (line 820)				36,295 T
Current-year surtax credit applied (line 820 or 83	30, whichever is less)	861	36,295	
Unused surtax credit from previous years applie	·		·	
	Subtotal (cannot be more than	amount on line 820)	36,295 ▶	36,295 U

870

Net Part I.3 tax payable (amount T minus amount U) Enter this amount at line 704 of the T2 return.

# **Attached Schedule with Total**

Part 1 – All loans and advances to the corporation

Title LINE 108			
Description			Amount
CURRENT PORTION OF (	CONSUMER AND OTHER DEPOSITS		504,919 00
CONSUMER AND OTHER	DEPOSITS		1,515,625 00
PARTNERSHIP CAPITAL:			
PARTNERS' EQUITY	\$1,082,786		
INSTALMENT PAYABLE	50,000		
TOTAL	\$1,132,786	-	
PARTNERSHIP SHARE	1.5865%		17,972 00
LONG TERM DEBT			28,337,942 00
A/P > 365 DAYS		-	217,447 00
			30,593,905 00

# **Attached Schedule with Total**

Part 2 - An interest in a partnership

Title Part 2 – An interest in a partnership			
Description			Amount
PARTNERSHIP INVESTMENTS:			
LONG-TERM INVESTMENT	\$350,000		
NOTE RECEIVABLE FROM SUBSIDIARY - LT	180,780		
NOTE RECEIVABLE FROM SUBSIDIARY - ST	52,920		
TOTAL	\$583,700		
PARTNERSHIP INTEREST @ 1.5865%			9,260 00
		Total	9,260 00



Canada Customs and Revenue Agency Agence des douanes et du revenu du Canada

**SCHEDULE 36** 

### AGREEMENT AMONG RELATED CORPORATIONS - PART 1.3 TAX

- Members of a related group of corporations should use this schedule to allocate the capital deduction of \$50,000,000 among the members of the related group. Do not file this agreement if no members of the related group have to pay Part I.3 tax.
- In cases where a related corporation has more than one taxation year ending in a calendar year, it has to file an agreement for each of those taxation years.
- A corporation that is related to any other corporation at any time in a taxation year of the corporation that ends in a calendar year may file such an agreement.
- In accordance with subsection 181.5(7) of the federal Income Tax Act, a Canadian-controlled private corporation is not considered to be related to another corporation for purposes of the capital deduction unless it is also associated with that corporation.

┌ Agreement ─────			
		010	Year Month Day
Is this an amended agreement?		020	1 Yes 2 No X
Calendar year to which the agreement applies		030	Year 2005
Note: This agreement must include all the information members to which no amount of capital deduct Part 1.3 tax under subsection 181.1(3) does no	tion is allocated for the year	embers of the related ground in the second s	up, including that is exempt from
Names of all corporations which are members of the related group	Business Number (if a corporation is not registered, enter "NR")	Allocation of capital deduction for the year \$	Taxation year end to which this agreement applies* (YYYY/MM/DD)
200	300	400	500
Whitby Hydro Electric Corporation	86477 3395 RC0001	43,000,000	
WHITBY HYDRO ENERGY SERV CORP	86477 5598 RC0001	7,000,000	
WHITBY HYDRO ENERGY CORP	86477 3999 RC0001		
			1
Total (cannot b	e more than \$50,000,000)	50,000,000	

Entries are only required in this column for a corporation that has more than one taxation year ending in the same calendar year and is related in two or more of those taxation years to another corporation that has a taxation year ending in that calendar year. The capital deduction of the first corporation for each such taxation year at the end of which it is related to the other corporation is an amount equal to its capital deduction for the first such taxation year. Enter the taxation year end to which this agreement applies.

T2 SCH 36 (04)

Canadä

50,000,000



Canada Customs Agence des douanes and Revenue Agency et du revenu du Canada

**SCHEDULE 50** 

# SHAREHOLDER INFORMATION

Name of corporation	Business Number	Taxation year end
		Year Month Day
Whitby Hydro Electric Corporation	86477 3395 RC0001	2005-12-31

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

		Provide only o	ne number per sha	reholder		
	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual or trust)	Business Number	Social Insurance Number	Trust Number	Percentage common shares	Percentage preferred shares
	100	200	300	350	400	500
1	WHITBY HYDRO ENERGY CORP	86477 3999 RC0001			100.000	
2						
3						
4						
5						
6						
7						
8						
9						
10					<u> </u>	

T2 SCH 50 (06)

Canad'ä



Ministry of Finance Corporations Tax 33 King Street West PO Box 620 Oshawa ON L1H 8E9 2006

# CT23 Corporations Tax and Annual Return For taxation y after December 1

For taxation years commencing after December 31, 2003

Corporations Tax Act – Ministry of Finance (MOF) Corporations Information Act – Ministry of Government Services (MGS)

This form is a combination of the Ministry of Finance (MOF) CT23 Corporations Tax Return and the Ministry of Government Services (MGS) Annual Return. Page 1 is a common page required for both Returns. For tax purposes, depending on which criteria the corporation satisfies, it must complete either the Exempt from Filing (EFF) declaration on page 2 or file the CT23 Return on pages 3-17. Corporations that do not meet the EFF criteria but do meet the Short-Form criteria, may request and file the CT23 Short-Form Return (see page 2)

The Annual Return (common page 1 and MGS Schedule A on pages 18 and 19, and Schedule K on page 20) contains non-tax information collected under the authority of the *Corporations Information Act* for the purpose of maintaining a public database of corporate information. This return must be completed by Ontario share-capital corporations or Foreign-Business share-capital corporations that have an extra-provincial licence to operate in Ontario

(see page 2).		nochec to operate in On	Ministry Use ————
MGS Annual Return Required? (Not required if already fi Annual Return exempt. F		No Page 1 of 2	20
Corporation's Legal Name (including punctuation)			Ontario Corporations Tax Account No. (MOF) 1800225
Whitby Hydro Electric Corporation			This Return covers the Taxation Year
Mailing Address	· · · · · · · · · · · · · · · · · · ·		year month day
			Start 2005-01-01
100 Taunton Road East			year month day
PO Box 59			End 2005-12-31
Whitby			
ON CA L1N 5R8			
Has the mailing address changed since last filed CT23 Return?	Date of Change	year month da	y Date of Incorporation or Amalgamation  year month day
Registered/Head Office Address			2000-11-01
100 Taunton Road East			
PO Box 59			
Whitby			Ontario Corporation No.
ON CA L1N 5R8			(MGS)
Location of Books and Records		.,,,,,,,,	
100 Taunton Road East			
PO Box 59			Canada Revenue Agency Business No.  If applicable, enter
Whitby			
ON CA L1N 5R8			86477 3395 RC0001
Name of person to contact regarding this CT23 Return	Telephone No.	Fax No.	
	'		Jurisdiction
RAMONA ABI-RASHED	(905) 668-5878		Incorporated Ontario
Address of Principal Office in Ontario (Extra-Provincial Corp	<del></del>	(	MGS)
	••	•	If not incorporated in Ontario, indicate the date Ontario business activity commenced
			and ceased:
			year month day  Commenced
Ontario Canada			
			year month day
Former Corporation Name (Extra-Provincial Corporations or	nly) X Not Applicable	(	MGS) Ceased
			X Not Applicable
		No. of Schedule(	Preferred Language I Langue de préférence
Information on Directors/Officers/Administrators must Schedule A or K as appropriate. If additional space is r		No. of Schedule(	English French
only this schedule may be photocopied. State number			☐ anglais ☐ français ☐ Ministry Use
If there is no about to the Disasters (Office - 1/A during	intt1 infotinin		
If there is <b>no change</b> to the Directors'/Officers'/Admin submitted to MGS, please check (X) this box. Schedul			ange
	Certifica	tion (MGS)	
I certify that all information set out in the Ann			
Name of Authorized Person (Print clearly or type in full) RAMONA ABI-RASHED	·		
D O P			
Title: Director X Officer Other in	ndividuals having knowledge Corporation's business activitie	98	and the Period Annual Control
Note: Sections 13 and 14 of the Corporations Info	<i>rmation Act</i> provide pen	aities for making false o	r misleading statements or omissions.

Whitby Hydro Electric Corporation

1800225

2005-12-31

# CT23 Corporations Tax Return

Identification continued (for CT23 filers only)

ase check applicable (Y) boy(es) and c

of corporation					
1 X Canadian-controlled P corporation of which 5 Canadian residents.) (	rivate (CCPC) all year (Generally a private 00% or more shares are owned by fed.s.125(7)(b))	This is the first year filling after incorporation or an amalgamation (If checked, attach Ontario Schedule 24.)  Amended Return			
2 Other Private					
3 Public		Taxation year end change – Canada Revenue Agency approval required			
4 Non-share Capital		Final taxation year up to dissolution (Note: for discontinued businesses, see guide.)			
5 Other (specify) ▼		Final taxation year before amalgamation			
		The corporation has a floating fiscal year end			
Share Capital with full votir owned by Canadian Residu		There has been a transfer or receipt of asset(s) involving a corporation having a Canadian permanent establishment outside Ontario			
1 Family Farm corporation	on s.1(2)	There was an acquisition of control to which subsection 249(4)			
2 Family Fishing corpora		of the federal <i>Income Tax Act</i> (ITA) applies since the previous taxation year			
3 Mortgage Investment	• •	If checked, date control was acquired year month day			
4 Credit Union s.51	•				
5 Bank Mortgage subsid	liary s.61(4)	The corporation was involved in a transaction where all or substantia all (90% or more) of the assets of a non-arm's length corporation were			
6 Bank s.1(2)		received in the taxation year and subsection 85(1) or 85(2) of the			
7 Loan and Trust corpor	ation s.61(4)	federal ITA applied to the transaction (If checked, attach Ontario Schedule 44.)			
8 Non-resident corporat	on s.2(2)(a) or (b)	First year filing of a parent corporation after winding-up a subsidiary			
9 Non-resident corporat		corporation(s) under section 88 of the federal ITA during the taxation year. (If checked, attach Ontario Schedule 24.)			
10 Mutual Fund corporati		Section 83.1 of the CTA applies (redirection of payments for certain electricity corporations)			
11 Non-resident owned In	evestment corporation s.49	Yes No			
12 Non-resident ship or a Canada s.28(b)	ircraft under reciprocal agreement with	X Was the corporation inactive throughout the taxation year?			
14 Bare Trustee corporat	ion	Has the corporation's Federal T2 Return been filed with the Canada Revenue Agency?			
15 Branch of Non-resider	nt s.63(1)	Are you requesting a refund due to:			
16 Financial institution pr	escribed by Regulation only	X the Carry-back of a Loss?			
17 Investment Dealer		X an Overpayment?			
18 Generator of electrica use in the generation	energy for sale or producer of steam for of electrical energy for sale	a Specified Refundable Tax Credit?			
19 X Hydro successor, mu	nicipal electrical utility or subsidiary of either	X Are you a member of a Partnership or Joint Venture?			
20 Producer and seller of of electricity	steam for uses other than for the generation	Ontario Retail Sales Tax Vendor Ontario Employer Health Tax			
21 Insurance Exchange	5.74.4	Permit no. (Use head office no.)  Account no. (Use head office no.)			
22 Farm Feeder Finance	Co-operative corporation				

Allocation – If you carry on a business throportion of taxable income deemed earned in				may allocate that	DOLLARS ONLY
Net Income (loss) for Ontario purposes (per Subtract: Charitable donations	r reconciliation schedule, page 15	5)		<u> </u>	From 690 4,379,611 •
Subtract: Gifts to Her Majesty in right of Car	nada or a province and gifts of co	ultural property (Atta	nch schedule 2)		2
Subtract: Taxable dividends deductible, per	federal Schedule 3				3
Subtract: Ontario political contributions (Atta	ach Schedule 2A) (Int.B. 3002R)	)			4
Subtract: Federal Part VI.1 tax	• x 3 -	, 			5
	Non-capital losses				From 704
	From 715		inclusion ,		
ı	Net capital losses (page 16)	. :	rate 50	0.000000   % = _	714
!	Farm losses			·	From 724
ı	Restricted farm losses				From 734
1	Limited partnership losses				From 754
Taxable Income (Non-capital loss)				=	4,379,611
Addition to taxable income for unused foreign	gn tax deduction for federal purp	oses	+ [	11	
Adjusted Taxable Income 10 + 11	(if 10 is negative, enter 1	11 )	=	20 4,379,61	11 .
·		<del></del> ,	,		
				Days in Taxation Year	
Taxable Income			Days after Dec and before Jar	c. 31, 2002 n. 1, 2004 Total Days	i }
From 10 (or 20 if applicable)	4,379,611 • × 30   100.000	00 % × 12.5 %	, x 33	÷ 73 365	= + 29
	Ontario Allo	_	Days after Dec		·
From 10 (or 20 if applicable)	4,379,611 • × 30 100.000	00 % × 14 %		55 ÷ 73 365	= + 32 613,146 •
	Ontario Allo	_			
Income Tax Payable (before deduction	n of tax credits) 29 + 32				= 40 613,146 •
Incentive Deduction for Small	Business Corporations	(IDSBC) (s.41)			
If this section is not completed, the IDS	•	(12020) (0111)			
Did you claim the federal Small Busines	- <del></del> · ·	the taxation year o	r would you hav	ro claimed the	
federal Small Business Deduction had t					X Yes No
* Income from active business carried on ir	n Canada for federal purposes (fo	ed.s.125(1)(a))		50 4,379,6	<u>11 •</u>
Federal taxable income, less adjustment fo	r foreign tax credit (fed.s.125(1)(	(b)) + 51	4,379,611 •		
Add: Losses of other years deducted f	for federal purposes (fed.s.111)	+ 52	•		
Subtract: Losses of other years deducted f	for Ontario purposes (s.34)	- 53	•		
•	,	=	4,379,611	54 4,379,6	11 .
Federal Business limit (line 410 of the T2 F before the application of fed.s.125(5.1)	Return) for the year	55	300,000 •		<u></u>
Ontario Business Limit Calculation  Days after Dec. 31, 2002 and before Jan. 1, 2004					
and before Jan. 1, 2004					
320,000 × 31 ÷ ** 36	5 = + 46	•			
Days after Dec. 31, 2003	$\overline{}$				
**	_		ge of Federal		
400,000 x <u>34</u> <u>365</u> ÷ 36	$\begin{vmatrix} 5 \end{vmatrix} = + \begin{vmatrix} 47 \end{vmatrix} $ 400,0		ness limit Schedule 23).		
		` Ente	r 100% if		
Business Limit			ssociated.		
for Ontario purposes 46 + 47	= 44 400,0	000 • X 48	100.0000 % ) =	45 400,0	000 •
Income eligible for the IDSBC -		From 30	100.0000 % ×	56 400,0	00 • = 60 400,000 •
		***	Ontario Allocation		54 or 45
* Note: Modified by s 41(6) and (7) for	r corporations that are members	of a partnership. (F	Refer to Guide.)		

\*\*\* Note: Ontario Allocation for IDSBC purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.41(4)).

Note: Adjust accordingly for a floating taxation year and use 366 for a leap year.

continued on Page 5

Whitby Hydro Electric Corporation

1800225

2005-12-31

DOLLARS ONLY

Income Tax	continued from Page 4
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Calculation of IDSBC Rate 7 %	Number of Days in Taxation Year  Days after Dec. 31, 2002 and before Jan. 1, 2004  Total Days  Total Days  Total Days  Days after Dec. 31, 2003  Total Days  Total Days
8.5 %	$6 \times \boxed{34  365 \div 73  365} = + \boxed{90} \boxed{8.5000}$
IDSBC Rate for Taxation Year 89 + 90	= 78 8.5000
Claim From 60 400,000 • X	From 78 8.5000 % = 70 34,000
Corporations claiming the IDSBC must complete the Surtax section below if the corporation's (or if associated, the associated group's taxable income) is greater than the amount	taxable income 400,000 in 114 below.

### **Surtax on Canadian-controlled Private Corporations (s.41.1)**

Applies if you have claimed the Incentive Deduction for Small Business Corporations.

Associated Corporation - The Taxable Income of associated corporations is the taxable income for the taxation year ending on or before the date of this corporation's taxation year end.

*Taxable Income of the corporation	From 10 (or 20 if applicable)	+ 80 4,379,611 •
If you are a member of an associated group (X)	81 X (Yes)	
	Ontario Corporations Tay	

Name of associated corporation (Canadian & foreign) (if insufficient space, attach schedule)	Account No. (MOF) (if applicable)	Taxation Year End	* Taxable Income (if loss, enter nil)
WHITBY HYDRO ENERGY SERV CORP	1800227	2005-12-31	+ 82 638,157 •
WHITBY HYDRO ENERGY CORP	1800226	2005-12-31	+ 83
			+ 84
Aggregate Taxable Income 80 + 82 + 83 + 84 , etc.			= 85 5,017,768

	Number of Days in Taxation Year Days after Dec. 31, 2002 and before Jan. 1, 2004 Total Days				
320,000	÷ 73 365	+ 115	•		
	Days after Dec. 31, 2003 Total Days				
400,000	34 <u>365</u> ÷ 73 <u>365</u> =	+ 116	400,000 •		
	115 + 116	=	400,000 •	 - 114	400,000 •
(If negative, enter nil)				 = 86	4,617,768 •

		Number of Days in Taxation Year  Days after Dec. 31, 2002 Total Days
Calculation of Specified Rate for Surtax		4.6670 % × 38 365 ÷ 73 365 = + 97 4.6670
From 86	4,617,768 • X From 97	4.6670 % = 87 215,511 •

215,511 • X From 60 400,000 • ÷ From 114 400,000 • = 88 215,511 • 70 or 88 34,000 Surtax Lesser of 100

<sup>\*</sup> Note: Short Taxation Years - Special rules apply where the taxation year is less than 51 weeks for the corporation and/or any corporation associated with it.

DOLLARS ONLY

<u> </u>
Additional Deduction for Credit Unions (s.51(4)) (Attach schedule 17)
Manufacturing and Processing Profits Credit (M&P) (s.43)
Applies to Eligible Canadian Profits from manufacturing and processing, farming, mining, logging and fishing carried on in Canada, as determined by regulations.
Eligible Canadian Profits from mining are the "resource profits from the mining operations", as determined for Ontario depletion purposes, after deducting depletion and resource allowances but excluding amounts from sale of Canadian resource property, rentals or royalties. If you are claiming this credit, attach a copy of Ontario schedule 27.
The whole of the active business income qualifies as Eligible Canadian Profits if: a) your active business income from sources other than manufacturing and processing, mining, farming, logging or fishing is 20% or less of the total active business income and b) the total active business income is \$250,000 or less.
Eligible Canadian Profits + 120
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) From 56 400,000
Add: Adjustment for Surtax on Canadian-controlled private corporations
From 34,000 • ÷ 30 100.0000 % ÷ 78 8.5000 % = 121 400,000 •  *Ontario Allocation
Lesser of 56 or 121+ 122 400,000
120 - 56 + 122 = 130
Taxable Income + From 10 4,379,611
Subtract: Income eligible for the Incentive Deduction for Small Business Corporations (IDSBC) From 56 400,000
Add: Adjustments for Surtax on Canadian-controlled private corporations + From 122 400,000
Subtract: Taxable Income 10 4,379,611 X Allocation % to jurisdictions outside Canada % 140
Subtract: Amount by which Canadian and foreign investment income exceeds net capital losses
10 - 56 + 122 - 140 - 141 = 142 4,379,611
Claim  Number of Days in Taxation Year (Days after Dec. 31, 2002
and before Jan. 1, 2004 Total Days
143
Lesser of 130 or 142 Ontario Allocation Days after Dec. 31, 2003 Total Days
143
M&P claim for taxation year 154 + 156 = 160
* Note: Ontario Allocation for M&P Credit purposes may differ from 30 if Taxable Income is allocated to foreign jurisdictions. See special rules (s.43(1))
Manufacturing and Dragoning Profits Condition Floating Comparing Comparing
Manufacturing and Processing Profits Credit for Electrical Generating Corporations = 161
Manufacturing and Processing Profits Credit for Corporations that Produce and Sell Steam for uses other than the Generation of Electricity = 162
Credit for Foreign Taxes Paid (s.40)
Applies if you paid tax to a jurisdiction outside Canada on foreign investment income (Int.B. 3001R). (Attach schedule).
Credit for Investment in Small Business Development Corporations (SBDC)
Applies if you have an unapplied, previously approved credit from prior years' investments in new issues of equity shares in Small Business Development Corporations. Any unused portion may be carried forward indefinitely and applied to reduce subsequent years' income taxes. (Refer to the former Small Business Development Corporations Act)
Eligible Credit 175 Credit Claimed 180
Subtotal of Income Tax 40 - 70 + 100 - 110 - 160 - 161 - 162 - 170 - 180 = 190 613,140
continued on Page 7

Income Tax 190 - 225 OR Enter NIL if reporting Non-Capital Loss (amount cannot be negative) - - - - = 230

To determine if the Corporate Minimum Tax (CMT) is applicable to your Corporation, see Determination of Applicability section for the CMT

on Page 8. If CMT is not applicable, transfer amount in 230 to Income Tax in Summary section on Page 17.

If CMT is not applicable for the current taxation year but your corporation has CMT Credit Carryovers that you want to apply to reduce income tax otherwise payable, then proceed to and complete the **Application of CMT Credit Carryovers** section part B, on **Page 8**.

OR

613,146

				D	OLLARS ONLY
Total Assets of the corporation Total Revenue of the corporation			+ 240 77,18	2,977 • - + 241	83,992,266 •
The above amounts include the corporation's and ass	sociated corporations' share of a	any partnership(s) / joi	nt venture(s) total asse	ts and total revenue.	
If you are a member of an associated group (X)	242 <b>X</b> (Yes)				
Name of associated corporation (Canadian & foreign) (if insufficient space attach schedule)	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Total Assets	Tota	al Revenue
WHITBY HYDRO ENERGY SERV CORP	1800227	2005-12-31	+ 243 7,43	3,845 • + 244	18,448,822 •
WHITBY HYDRO ENERGY CORP	1800226	2005-12-31		2,180 • + 246	91,000 •
Aggregate Total Assets	+ 247 , etc + 248 , etc		+ 247 = 249 115,04	9,002 • + 248 - = 250 -	102,532,088
Determination of Applicability					
Applies if either Total Assets 249 exceeds \$5,00	00,000 <i>or</i> Total Revenue 250	exceeds \$10,000,000			
Short Taxation Years – Special rules apply for deterany fiscal period of any partnership(s) / joint venture(s					
Associated Corporation – The total assets or total on or before the date of the claiming corporation's tax	revenue of associated corporationation year end.	ns is the total assets o	or total revenue for the ta	exation year ending	
If CMT is applicable to current taxation year, complete	e section Calculation: CMT belo	ow and Corporate Mi	nimum Tax Schedule	101.	
Calculation: CMT (Attach Schedule 101.)					
Gross CMT Payable CMT Base Fro	om Schedule 101 2136 4, If negative,		0 100.0000 % X Ontario Allocation	4 % = 276	162,066 •
Subtract: Foreign Tax Credit for CMT purposes (Atta Subtract: Income Tax	ach Schedule)			- 277 - From 190	613,146 •
Net CMT Payable (If negative, enter Nil on Page	17.)			= 280	-451,080 •
If 280 is less than zero and you do not have a CN	T credit carryover, transfer 2	from Page 7 to In	come Tax Summary,	on Page 17.	
If 280 is less than zero and you have a CMT cred	iit carryover, complete A & B belo	ow.			
If 280 is greater than or equal to zero, transfer Credit Carryovers.	230 to Page 17 and transfer 2	to <b>Page 17, and</b>	to Part 4 of Schedule	101: Continuity of (	CMT
CMT Credit Carryover available From	n Schedule 101			From 2333	intules of
Application of CMT Credit Carryovers	3				
A. Income Tax (before deduction of specified credit Gross CMT Payable	edits)	+ From 276	162,066	+ From 190	613,146 •
Subtract: Foreign Tax Credit for CMT purpos		110.11 (=		. —	
If 276 - 277 is negative, enter NIL in 29 Income Tax eligible for CMT Credit	90	=	162,066	= 290	162,066 • 451,080 •
B. Income Tax (after deduction of specified credi	÷>			1 5 230	613 146
Subtract: CMT credit used to reduce income t				+ From 230	613,146 •
income Tax				= 320	613,146 • Transfer to page 17
If A & B apply, 310 cannot exceed the lesser of	of 230, 300 and your CM	T credit carryover a	vailable 2333 .		Hansier to page 17
If only B applies, 310 cannot exceed the lesse	er of 230 and your CMT cre	edit carryover availal	ble 2333 .		

Taxation Year End

CT23 Page 9 of 20

Whitby Hydro Electric Corporation

1800225

2005-12-31

DOLLARS ONLY

### Capital Tax (Refer to Guide and Int.B. 3011R)

If your corporation is a Financial Institution (s.58(2)), complete lines 480 and 430 on page 10 then proceed to page 13.

If your corporation is not a member of an associated group and/or partnership and the Gross Revenue and Total Assets as calculated on page 10 in [480] and [430] are both \$3,000,000 or less, your corporation is exempt from Capital Tax for the taxation year, except for a branch of a non-resident corporation. A corporation that meets these criteria should disregard all other Capital Tax items (including the calculation of Taxable Capital). Enter NIL in [550] on page 12 and complete the return from that point. All other corporations must compute their Taxable Capital in order to determine their Capital Tax payable.

Members of a partnership (limited or general) or a joint venture, must attach all financial statements of each partnership or joint venture of which they are a member. The Paid-up Capital of each corporate partner must include its share of liabilities that would otherwise be included if the partnership were a corporation. If Investment Allowance is claimed, Total Assets must be

adjusted by adding the corporation's share of the partnership's Total Assets and by deducting investments in the partnership as it appears on the corporation's balance sheet, in addition to any other required adjustments (s.61(5)). Special rules apply to limited partnerships (Int.B. 3017R).

Any Assets and liabilities of a corporation that are being utilized in a joint venture must be included along with the corporation's other Assets and liabilities when calculating its Taxable Paid-up Capital.

Special rules and rates apply to Non-Resident corporations (s.63, s.64 and s.69(3)).

Paid-up Capital of Non-resident: Paid-up capital employed in Canada of a non-resident subject to tax by virtue of s.2(2)(a) or 2(2)(b), and whose business is not carried on solely in Canada is deemed to be the greater of (1) taxable Income in Canada divided by 8 percent or (2) total assets in Canada minus certain indebtedness in accordance with the provisions of s.63(1)(a) (Int.B. 3010).

Retained earnings (if deficit, deduct) (int.B. 3012R)	Paid-up (	Capital	
Retained earnings (if deficit, deduct) (Int.B. 3012R)	Paid-up cap	ital stock (Int.B. 3012R and 3015R)	29,494,042 •
Capital and other surpluses, excluding appraisal surplus (Int.B.3012R)		· · · · · · · · · · · · · · · · · · ·	4,028,756
Bank loans (Int. B. 3013R)	Capital and		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Bank loans (Int.B. 3013R) + 354 Bankers acceptances (Int.B. 3013R) + 355 Bankers acceptances (Int.B. 3013R) + 355 Bankers acceptances (Int.B. 3013R) + 355 Mortgages payable (Int.B. 3013R) + 355 Mortgages payable (Int.B. 3013R) + 357 Lien notes payable (Int.B. 3013R) + 358 Mortgages payable (Int.B. 3013R) + 358 Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R) + 359 Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 380 Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 380 Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 380 Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 380 Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 380 Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 380 Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 380 Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 380 Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 380 Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 380 Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 380 Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 380 Contingent, investment (Int.B. 3012R) + 380 Contingent, inventory and similar reserves (Int.B. 3012R) - 371 Contain Paid-up Capital - 371 Contain Paid-up Capital - 371 Contain Paid-up Capital - 372 Contain Paid-up Capital - 372 Contain Paid-up Capital - 380 Contain Paid-u	Loans and a	advances (Attach schedule) (Int.B. 3013R) + 353	30,575,933
Bonds and debentures payable (int.B. 3013R) + 3565  Mortgages payable (int.B. 3013R) + 3577  Liein notes payable (int.B. 3013R) + 3577  Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (int.B. 3013R) + 3569  Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (int.B. 3013R) + 3569  Contingent, investment, inventory and similar reserves (int.B. 3012R) + 3600  Contingent, investment, inventory and similar reserves (int.B. 3012R) + 3561  Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule) (Int.B. 3017R) + 3622  Shottact: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R) - 371  Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R) - 372  Total Paid-up Capital  Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R) - 361  Electrical Generating Corporations Only – All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation under clause 11f1(0)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation — 382  Net Paid-up Capital = 360 64,264;  Eligible Investments (Refer to Guide and Int.B. 3015R)  Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.  Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxat			•
Mortgages payable (Int.B. 3013R) + 357 Lien notes payable (Int.B. 3013R) + 358  Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R) + 358  Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 360  Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 360  Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 360  Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 360  Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 360  Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 360  Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 360  Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 360  Contingent, investment, inventory and similar reserves (Int.B. 3012R) + 360  Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R) + 362  Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R) - 371  Deductible R & D. expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R) - 372  Total Paid-up Capital - 3800 64,264.  Electrical Generating Corporations only - All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation - 382  Net Paid-up Capital - 380 64,264.  Eligible Investments (Refer to Guide and Int.B. 3015R)  Attach computations and list of corporation names and invest	Bankers acc	ceptances (Int.B. 3013R) + 355	
Lien notes payable (Int.B. 3013R)  Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R)  Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R)  Other reserves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R)  Other reserves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3017R)  Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R)  Subtotal  Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R)  Deductible R & D expenditures and ONTT1 costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R)  Deductible R & D expenditures and ONTT1 costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R)  Total Paid-up Capital  Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)  Electrical Generating Corporations Only – All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 1 (10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying properly as prescribed by regulation  Hereal Capital  Net Paid-up Capital  Eligible Investments (Refer to Guide and Int.B. 3015R)  Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the yea	Bonds and o	debentures payable (Int.B. 3013R) + 356	•
Deferred credits (including income tax reserves, and deferred revenue where it would also be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R)	Mortgages p	payable (Int.B. 3013R) + 357	•
be included in paid-up capital for the purposes of the large corporations tax) (Int.B. 3013R)  Contingent, investment, inventory and similar reserves (Int.B. 3012R)  Contingent, investment, inventory and similar reserves (Int.B. 3012R)  Share of partnership(s) or joint venture(s) paid-up capital (Altach schedule) (Int.B. 3012R)  Share of partnership(s) or joint venture(s) paid-up capital (Altach schedule(s)) (Int.B. 3017R)  Subtotal  Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R)  Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R)  Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R)  Total Paid-up Capital  Subtract:  Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)  Electrical Generating Corporations Only – All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clauses 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation  Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.  Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxalion years ending after October 30, 1998)  Mortgages due from other corporations  Shares in other corporations (certain restrictions apply) (Refer to Guide)  Loans and advances to unrelated corporations  (	Lien notes p	payable (Int.B. 3013R) + 358	
Other reserves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R) + 361   148,5   148,			
Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R) + 362 17,5  Subtotal = 370 64,264,5  Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R) - 371  Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R) - 372  Total Paid-up Capital = 380 64,264,5  Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R) - 381  Electrical Generating Corporations Only - All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation - 382  Net Paid-up Capital = 380 64,264,  Eligible Investments (Refer to Guide and Int.B. 3015R)  Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.  Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)  Here are eligible from other corporations  Shares in other corporations (certain restrictions apply) (Refer to Guide)  Loans and advances to unrelated corporations (certain restrictions apply) (Refer to Guide)  + 405  115,  Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	Contingent,	investment, inventory and similar reserves (Int.B. 3012R) + 360	
Share of partnership(s) or joint venture(s) paid-up capital (Attach schedule(s)) (Int.B. 3017R) + 362 17,6  Subtotal = 370 64,264,5  Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R) - 371  Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R) - 372  Total Paid-up Capital = 380 64,264,5  Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R) - 381  Electrical Generating Corporations Only - All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations 71x Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation — 382  Net Paid-up Capital = 390 64,264,  Eligible Investments (Refer to Guide and Int.B. 3015R)  Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.  Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)  Here of the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.  Bonds, lien notes and similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)  Here of the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.  Bonds, lien notes and similar obligations, e.g. stripped i	Other reserv	ves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R)	148,245
Subtract: Amounts deducted for income tax purposes in excess of amounts booked (Retain calculations. Do not submit.) (Int.B. 3012R) - 371  Deductible R & D expenditures and ONTTI costs deferred for income tax if not already deducted for book purposes (Int.B. 3015R) - 372  Total Paid-up Capital - 380 64,264;  Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R) - 381  Electrical Generating Corporations Only - All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation - 382  Net Paid-up Capital - 380 64,264;  Eligible Investments (Refer to Guide and Int.B. 3015R)  Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.  Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998) + 402  Mortgages due from other corporations  Shares in other corporations (certain restrictions apply) (Refer to Guide) + 403  Shares in other corporations (certain restrictions apply) (Refer to Guide) + 405  Loans and advances to unrelated corporations (certain restrictions apply) (Refer to Guide) + 406  Loans and advances to related corporations (certain restrictions apply) (Refer to Guide) + 406  Loans and advances to related corporations (certain restrictions apply) (Refer to Guide) + 406			17,972
(Retain calculations. Do not submit.) (Int.B. 3012R)	Subtotal	= 370	64,264,948
if not already deducted for book purposes (Int.B. 3015R) — 372  Total Paid-up Capital — 380 64,264,  Subtract: Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R) — 381  Electrical Generating Corporations Only — All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation — 382  Net Paid-up Capital — 380 64,264,  Eligible Investments (Refer to Guide and Int.B. 3015R)  Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.  Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)	Subtract:		1
Electrical Generating Corporations Only – All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation ————————————————————————————————————			
Electrical Generating Corporations Only – All amounts with respect to electrical generating assets, except to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation	Total Paid-	-up Capital = 380	64,264,948
to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation 382  Net Paid-up Capital	Subtract:	Deferred mining exploration and development expenses (s.62(1)(d)) (Int.B. 3015R)	
Eligible Investments (Refer to Guide and Int.B. 3015R)  Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.  Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)  Mortgages due from other corporations  Shares in other corporations (certain restrictions apply) (Refer to Guide)  Loans and advances to unrelated corporations (certain restrictions apply) (Refer to Guide)  Loans and advances to related corporations (certain restrictions apply) (Refer to Guide)	Net Paid.	to the extent that they have been deducted by the corporation in computing its income for income tax purposes for the current or any prior taxation year, that are deductible by the corporation under clause 11(10)(a) of the Corporations Tax Act, and the assets are used both in generating electricity from a renewable or alternative energy source and are qualifying property as prescribed by regulation	64 264 048
Attach computations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) are eligible for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.  Bonds, lien notes and similar obligations, (similar obligations, e.g. stripped interest coupons, applies to taxation years ending after October 30, 1998)  Mortgages due from other corporations			04,204,340
Mortgages due from other corporations	Attach compare eligible f	putations and list of corporation names and investment amounts. Short-term investments (bankers acceptances, commercial paper, etc.) for the allowance only if issued for a term of and held for 120 days or more prior to the year end of the investor corporation.  notes and similar obligations, (similar obligations, e.g. stripped	
Shares in other corporations (certain restrictions apply) (Refer to Guide) + 404  Loans and advances to unrelated corporations	interest cou	pons, applies to taxation years ending after October 30, 1998) + 402	
Loans and advances to unrelated corporations + 405 115, Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide) 406 367,			
Eligible loans and advances to related corporations (certain restrictions apply) (Refer to Guide) + 406 367,	Shares in of	· · · · · · · · · · · · · · · · · · ·	
			115,005
Share of partnership(s) or joint venture(s) eligible investments (Attach schedule) + 407 9,	Eligible loan	ns and advances to related corporations (certain restrictions apply) (Refer to Guide) + 406	367,226
	Share of pa	artnership(s) or joint venture(s) eligible investments (Attach schedule)	9,260
Total Eligible Investments = 410 491,	Total Elig	gible Investments = 410	491,491
continued on Page 10	continued	Lon Page 10	

Capital Tax	continued from Page 9		CT23 Page 10 of 20
Total Assets (In	nt.B. 3015R)		DOLLARS ONLY
Total Assets per bal	ance sheet		+ 420 77,163,756 •
Mortgages or other I	iabilities deducted from assets		+ 421
Share of partnership	(s)/joint venture(s) total assets (Attach schedule)		+ 422 19,221 •
	t in partnership(s)/joint venture(s)		<b>-</b> 423 •
Total Assets as ad	·		= 430 <u>77,182,977</u>
	and 361 (if deducted from assets)		+ 440
Subtract: Appraisal			- 441 <u> </u>
- ·	ner adjustments (specify on an attached schedule)		± 443
Total Assets			= 450 77,182,977 •
Investment All Taxable Capita	owance (410 ÷ 450) x 390	Not to exceed 410	= 460 409,231 • = 470 63,855,717 •
Gross Revenue	(as adjusted to include the share of any partnership(s)/joint	venture(s) Gross Revenue) [48	83,992,266
Total Assets (as	adjusted)	From 43	77,182,977
	7		
Calculation	of Capital Tax for all Corporatio	ns except Financial Institutions	<u> </u>
	on (2006) of the CT23 may only be used for a taxa	•	003
	ise calculations on page 13.		
Important:	If the corporation is a family farm corporation, fa Institution, complete only Section A below.	mily fishing corporation or a credit union that is r	not a Financial
OR	If the corporation is <b>not</b> a member of an association only the Capital Tax calculations in Section C be applies to the corporation.	ted group and/or partnership, complete Section E low, selecting and completing the one specific su	3 below, then review ubsection (e.g. C3) that
OR	If the corporation <b>is</b> a member of an associated on page 11, and if applicable, complete Section		on is a member of a
SECTION A	Capital Tax Section.		
	only if the corporation is a family farm corporation, a family	r fishing	
corporation or a cre	dit union that is not a Financial Institution (Int.B. 3018).	•	
	on page 12 and complete the return from that point.		
SECTION B			
Calculation of Tax	able Capital Deduction (TCD)	Number of Days in Taxation Year	
		Days before Jan. 1, 2005 Total Days	
	5,000,000 ×	35 ÷ 73 365 = + 500	•
		Days after Dec. 31, 2004 Total Days and before Jan. 1, 2006	
	7,500,000 ×		7,500,000 •
		Days after Dec. 31, 2005 and before Jan. 1, 2007 Total Days	
	10,000,000 ×	37 ÷ 73 365 = + 502	
	Taxable Capital Deduct		7,500,000 •
SECTION C	raxasie Sapital Betute	1001 (100)	7,500,000 \$
This section applies	s if the corporation is <b>not</b> a member of an associated group	and/or partnership.	
C1. If 430 an	d 480 on page 10 are both \$3,000,000 or less, enter NIL	in 550 on page 12 and complete the return from that	point.
C2. If Taxable Ca	epital in 470 is equal to or less than the TCD in 500	3, enter NIL in 550 on page 12 and complete the retur	rn from that point.
C3. If Taxable Ca	spital in 470 exceeds the TCD in 503, complete the the return from that point.	following calculation and transfer the amount from 52	23 to 543 on page 12,
+ From 470			
- From 503	•	Days in taxation year	
= 471	x From 30 100.0000 %		= + 523
	Ontario Allocation	365 (366 if leap year)	Transfer to 543 on page 12 and
continued on Pa	ge 11	If floating taxation year, refer to Guide.	complete the return from that point

continued on Page 11

complete the return from that point

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Whitby Hydro Electric Corporation

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DOLLARS ONLY

# Capital Tax Calculation continued from Page 10

ECTION D				
s section applies ONLY to a corp //or partnership. You must check Section F.	oration that is a member of an associated either 509 or 524 and complete this	d group (excluding Financial Institu section before you can calculate y	utions and corporations exe your Capital Tax Calculation	empt from Capital Tax) n under either Section E
509 (X if applicable)	All corporations that you are associate	d with do <b>not</b> have a permanent e	stablishment in Canada	
(	If Taxable Capital 470 on page 10 on page 12 and complete the return from	is equal to or less than the TCD		L in 550
	If Taxable Capital 470 on page 10 6 542 in Section E, and complete Section	exceeds the TCD 503 on page tion E and the return from that poi	10, proceed to <b>Section</b> E, nt.	enter the TCD amount in
X 524 (X if applicable)	One or more of the corporations that y	ou are associated with maintains	a permanent establishmer	nt in Canada.
	You and your associated group may concludation below. Or, the associated of the Corporations Tax Act, whereby associated group. Once a ss.69(2.1) erequired to file in accordance with the referred to as <b>Net Deduction</b> ) of the corporation in the group on the basis of multiplied by its Ontario allocation is to	group may file an election under total assets are used to allocate the election is filed, all members of the election and allocate a portion (po capital tax effect relating to the TC of the ratio that each corporation's	subsection 69(2.1) ne TCD among the group will then be rtion is henceforth D to each	
	The total asset amounts and Ontario a must be taken from each corporation's in the immediately preceding calendar	financial information from its last		
	In addition, although each corporation amount as apportioned by the total ass reallocate the group's total Net Deduction group wishes, as long as the total of the total Net Deduction amount originally of the second seco	set formula, the group may, at the tion among the group on what evene reallocated amounts does not e	group's option, r basis the corporate exceed the group's	
Calculation Do not comp	lete this calculation if ss.69(2.1) election	is filed		
Taxable Capital From 470 o	n page 10		+	From 470
	e capital of an associated group (exclu apital tax) and/or partnership having a			
Names of associated corporations Institutions and corporations exem having a permanent establishmen (if insufficient space, attach schedule)	npt from Capital Tax) t in Canada	Ontario Corporations Tax Account No. (MOF) (if applicable)	Taxation Year End	Taxable Capital
				+ 532
				+ 533
Aggregate Taxable Capital	470 + 531 + 532 + 533 , etc.			= 540
	If 540 above is equal to or less year, is NIL.  Enter NIL in 523 in section E of 1540 above is greater than the the TCD below in order to calculate.	on page 12, as applicable. e TCD [503] on page 10, the	corporation must com	pute its share of
From	• ÷ From 540	D X From		= 541
Ss.69(2.1) Election Filed				
X 591 (X if applicable)	Election filed. Attach a copy of Schedu Proceed to Section F on page 12.	ule 591 with this CT23 Return.		

# Capital Tax Calculation continued from Page 11

SECTION E

This section applies if the corporation is a member of an associated group and/or partnership whose total aggregate Taxable Capital $540$ on page 11 exceeds the TCD $503$ on page 10.	
Complete the following calculation and transfer the amount from 523 to 543, and complete the return from that point.	
+ From 470	Total Capital Tax for the taxation year  - = + 523  Transfer to 543 and complete the return from that point
SECTION F	
This section applies if a corporation is a member of an associated group and the associated group has filed a ss.69(2.1) election	
+ From 470 63,855,717 • × From 30 100.0000 % × 0.3 %	= + [561] 191,567 •
- Capital tax deduction from 995 relating to your corporation's Capital Tax deduction, on Schedule 591	- From 995 22,500 • 562 169,067 •
Days in taxation year  Capital Tax 562 169,067 • × 555 365   * 365 (366 if leap year)	Total Capital Tax for the taxation year  = 563 169,067 •  Transfer to 543 and complete the return from that point
* If floating taxation year, refer to Guide.	
Capital Tax before application of specified credits	= 543 169,067 • - 546 •
Capital Tax 543 - 546 (amount cannot be negative)	= 550 169,067 • Transfer to Page 17

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Whitby Hydro Electric Corporation

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DOLLARS ONLY

3	apital	Ţ	ax	continued	from Page	12

Calculation of Capital Tax for Financial Institutions	
1.1 Credit Unions only  For taxation years commencing after May 4, 1999 enter NIL in 550 on page 12, and complete the return from that point.	
1.2 Other than Credit Unions	
(Retain details of calculations for amounts in boxes 565 and 570. Do not submit with this tax return.)  Days in taxation year	
Lesser of adjusted Taxable Paid Up Capital and Basic Capital Amount in accordance with Division B.1   On taxio 100.0000 % x 555 365 ÷ * 365 (366 if leap year) =  Ontario Allocation  Ontario Allocation	+ 569
Days in taxation year  The state of Basic Capital Amount  State of Basic Capital Amount  Days in taxation year  The state of Basic Capital Amount  Days in taxation year  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Amount  Days in taxation year  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Amount Days in taxation year  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Tax Rate (Refer to Guide)  The state of Basic Capital Tax Rate (Refer to Guide)	+ 574
Capital Tax for Financial Institutions other than Credit Unions (before Section 2) 569 + 574 * If floating taxation year, refer to Guide.	= [575]
2. Small Business Investment Tax Credit (Retain details of eligible investment calculation and, if claiming an investment in CSBIF, retain the original letter approving the credit issued in accordance with the Community Small Business Investment Fund Act. Do not submit with this tax return.)	
Allowable Credit for Eligible Investments	- 585
Capital Tax - Financial Institutions 575 - 585	= 586 <u>•</u> Transfer to 543 on Page 12
Premium Tax (s.74.2 & 74.3) (Refer to Guide)	<u> </u>
(1) Uninsured Benefits Arrangements	= [588]
(2) Unlicensed Insurance (enter premium tax payable in 588 and attach a detailed schedule of calculations. If subject to tax under (1) above, add both taxes together and enter total tax in 588.)  Applies to Insurance Brokers and other persons placing insurance for persons resident or property situated in Ontario with unlicensed insurers.	
Deduct: Specified Tax Credits applied to reduce premium tax (Refer to Guide)	- [589]
Premium Tax 588 – 589	= 590 Transfer to page 17

# Reconcile net income (loss) for federal income tax purposes with net income (loss) for Ontario purposes if amounts differ

continued on Page 15

dd:			
	+ 601	3,262,816 •	
Federal cumulative eligible capital deduction	+ 602	72,596 •	
Ontario taxable capital gain	+ 603	•	
Federal non-allowable reserves. Balance beginning of year	+ 604	•	
Federal allowable reserves. Balance end of year	+ 605	•	
Ontario non-allowable reserves. Balance end of year	+ 606	•	
Ontario allowable reserves. Balance beginning of year	+ 607	•	
Federal exploration expenses (e.g. CEDE, CEE, CDE, COGPE)	+ 608	•	
Federal resource allowance (Refer to Guide)	+ 609		
Federal depletion allowance	+ 610	•	
Federal foreign exploration and development expenses	+ 611	•	
All Crown charges, royalties, rentals, etc. deducted for Federal purposes (Refer to Guide)	+ 617	•	
Management fees, rents, royalties and similar payments to non-arms' length non-residents ▼		<u>_</u>	
Number of Days in Taxation Year			
Days after Dec. 31, 2002 and			
Dec. 31, 2002 and before Jan. 1, 2004 Total Days			
612 • X 5 / 12.5 X 33 ÷ 73 365 =+ 633	1		
Days after			
Dec. 31, 2003 Total Days			
612 • X 5 / 14 X 34 365 ÷ 73 365 =+ 634 •	<u>.</u>		
Total add-back amount for Management fees, etc. 633 + 634 =	+ 613		
		<del></del>	
Federal Scientific Research Expenses claimed in year from line 460 of fed. form T661	، [منة]		
excluding any negative amount in 473 from Ont. CT23 Schedule 161	+ 615	•	
Add any negative amount in 473 from Ont. CT23 Schedule 161	+ 616		
Federal allowable business investment loss	+ 620		
Total of other items not allowed by Ontario but allowed federally (Attach schedule)	+ 614		
otal of Additions 601 to 611 + 617 + 613 + 615 + 616 + 620 + 614	. =	3,335,412 • 640	3,335,412
			Transfer to Page
educt:			
Ontario capital cost allowance (excludes amounts deducted under 675)	- + 650	3,262,816 •	
Ontario cumulative eligible capital deduction	- + 651	72,596 •	
Federal taxable capital gain	- + 652		
Ontario non-allowable reserves. Balance beginning of year			
Ontario allowable reserves. Balance end of year			
Federal non-allowable reserves. Balance end of year	- + 655	•	
Federal allowable reserves. Balance beginning of year	- + 656	•	
Ontario exploration expenses (e.g. CEDE, CEE, CDE, COGPE) (Retain calculations. Do not submit.)	+ 657		
Ontario depletion allowance	- + 658		
	- + 659	•	
Ontario resource allowance (Refer to Guide)	- + 661	•	
Ontario resource allowance ( <i>Refer to Guide</i> )  Ontario current cost adjustment ( <i>Attach schedule</i> )			
Citatio resource anovarios (resist to Calady	+ 675	•	
Ontario current cost adjustment (Attach schedule)	+ 675	•	

#### **Continuity of Losses Carried Forward**

DOLLARS ONLY

*		Non-Capital Losses (1)	Total Capital Losses	Farm Losses	Restricted Farm Losses	Listed Personai Property Losses	Limited Partnership Losses (6)
Balance at	t Beginning of Year	700 (2)	710 (2)	720 (2)	730	740	750
Add:	Current year's losses (7)	701	711	721	731	741	751
	Losses from predecessor corporations (3)	702	712	722	732		752
Subtotal		703	713	723	733	743	753
Subtract:	Utilized during the year to reduce taxable income	704 (2)	715 (2) (4)	724 (2)	734 (2) (4)	744 (4)	754 (4)
	Expired during the year	705		725	735	745	
	Carried back to prior years to reduce taxable income (5)	706 (2) to Page 17	716 (2) to Page 17	726 (2) to Page 17	736 (2) to Page 17	746	
Subtotal	(0,	707	717	727	737	747	757
Balance a	t End of Year	709 (8)	719	729	739	749	759

Analysis of Balance at End of Year by Year of Origin

	Year of Origin (oldest year first) year month day	Non-Capital Losses	Non-Capital Losses of Predecessor Corporations	Total Capital Losses from Listed Personal Property only	Farm Losses	Restricted Farm Losses
800	9th preceding taxation year 1996-12-31	817 (9)	860 (9)		850	870
801	8th preceding taxation year 1997-12-31	818 (9)	861 (9)		851	871
802	7th preceding taxation year 1998-12-31	819 (9)	862 (9)		852	872
803	6th preceding taxation year 1999-12-31	820	830	840	853	873
804	5th preceding taxation year 2000-12-31	821	831	841	854	874
805	4th preceding taxation year 2001-12-31	822	832	842	855	875
806	3rd preceding taxation year 2002-12-31	823	833	843	856	876
807	2nd preceding taxation year 2003-12-31	824	834	844	857	877
808	1st preceding taxation year 2004-12-31	825	835	845	858	878
809	Current taxation year 2005-12-31	826	836	846	859	879
Total		829	839	849	869	889

#### Notes:

- (1) Non-capital losses include allowable business investment losses, fed.s.111(8)(b), as made applicable by s.34.
- (2) Where acquisition of control of the corporation has occurred, the utilization of losses can be restricted. See fed.s.111(4) through 111(5.5), as made applicable by s.34.
- (3) Includes losses on amalgamation (fed.s.87(2.1) and s.87(2.11)) and/or wind-up (fed.s.88(1.1) and 88(1.2)), as made applicable by s.34.
- (4) To the extent of applicable gains/income/at-risk amount only.

- (5) Generally a three year carry-back applies. See fed.s.111(1) and fed.s.41(2)(b), as made applicable by s.34.
- (6) Where a limited partner has limited partnership losses, attach loss calculations for each partnership.
- (7) Include amount from 11 if taxable income is adjusted to claim unused foreign tax credit for federal purposes.
- (8) Amount in 709 must equal total of 829 + 839.
- (9) Include non-capital losses incurred in taxation years ending after March 22, 2004.

Non-Capital

DOLLARS ONLY

Restricted Farm

Whitby Hydro Electric Corporation

1800225

2005-12-31

#### Request for Loss Carry-Back (s.80(16))

Applies to corporations requesting a reassessment of the return of one or more previous taxation years under s.80(16) with respect to one or more types of losses carried back.

- If, after applying a loss carry-back to one or more previous years, there is a balance of loss available to carry forward to a future year, it is the corporation's responsibility to claim such a balance for those years following the year of loss within the limitations of fed.s.111, as made applicable by s.34.
- · Where control of a corporation has been acquired by a person or group of persons, certain restrictions apply to the carry-forward and carry-back provisions of losses under fed.s.111(4) through 111(5.5), as made applicable
- Refunds arising from the loss carry-back adjustment may be applied by the Minister of Finance to amounts owing under any Act administered by the Ministry of Finance.

cheque or money order. (Refer to Guide for other payment methods.)

- · Any late filing penalty applicable to the return for which the loss is being applied will not be reduced by the loss carry-back.
- · The application of a loss carry-back will be available for interest calculation purposes on the day that is the latest of the following:
  - 1) the first day of the taxation year after the loss year,

**Total Capital** 

- 2) the day on which the corporation's return for the loss year is delivered to the Minister, or
- 3) the day on which the Minister receives a request in writing from the corporation to reassess the particular taxation year to take into account the deduction of the loss.

Farm Losses

· If a loss is being carried back to a predecessor corporation, enter the predecessor corporation's account number and taxation year end in the spaces provided under Application of Losses below.

Application of Losses		n-Capital Losses	Total Capital Losses	Farm Losses	Restricted Farm Losses	
Total amount of loss			920	930	940	
Deduct: Loss to be carried back to preceding taxation years and applied to reduce taxable income  Predecessor Ontario Corporation's Taxation Year Endin						
i) 3 <sup>rd</sup> preceding	911		921	931	941	
ii) 2 <sup>nd</sup> preceding	912		922	932	942	
iii) 1 <sup>st</sup> preceding 903 2004-12-31	913		923	933	943	
Total loss to be carried back	From [	706	From 716	From 726	From 736	
Balance of loss available for carry-forward	919		929	939	949	
Summary	С	ertificat	ion			
Income Tax + From 230 or 320 61	3,146 • la	m an authoriz	ed signing officer of the	e corporation. I certify	that this CT23	
Corporate Minimum Tax + From 280				tements filed with or as is a true, correct and c		
Capital Tax + From 550 16	9,067 tha	at the informa	tion is in agreement wi	th the books and record	ds of the corporation.	
Premium Tax + From 590	po	the Corporations Tax Act. The method of computing income for this taxation year is consistent with that of the previous year, except as specifically disclosed in a				
Total Tax Payable = 950	2,213 • is					
Subtract: Payments 960 79	4,850 • sta	atement attac	hed.			
Capital Gains Refund (s.48) 965	. Na	me ( <i>please p</i>	print)		-	
Qualifying Environmental Trust Tax Credit ( <i>Refer to Guide</i> ) — 985		RAMONA AI	BI-RASHED			
Specified Tax Credits (Refer to Guide) 955	Til					
Other, specify		/ICE-PRESI	DENT OF FINANCE			
Balance = 970	.2,637 • Fu	II Residence	Address			
If payment due Enclosed * 990	•					
If overpayment: Refund (Refer to Guide) - = 975 1	.2,637 •					
year month day		ON	L1N 5R8			
Apply to 980 (Includes credit	Si	gnature	LIN 5K8	Date		
* Make your cheque (drawn on a Canadian financial institution) or a moorder in Canadian funds, payable to the <b>Minister</b> of Finance and print your Ontario Corporation's Tay Account No. (MOE) on the back of	nt —	ote: Section	76 of the Cornorations	Tay Act provides pena	Ities for making false	

or misleading statements or omissions.

# **Attached Schedule with Total**

Other reserves not allowed as deductions for income tax purposes (Attach schedule) (Int.B. 3012R)

TitleLINE 361	
Description	Amount
AMORTIZATION - 2002	3,248,622 00
AMORTIZATION - 2001	853,993 00
AMORTIZATION - 2003	3,229,937 00
AMORTIZATION - 2004	3,483,450 00
AMORTIZATION - 2005	3,658,785 00
CCA - 2003	-3,077,759 00
CCA - 2002	-3,603,102 00
CCA - 2001	-891,488 00
CCA - 2004	-3,143,372 00
CCA - 2005	-3,262,816 00
ECE - 2002	00.05100
	-90,254 00
ECE - 2001	-23,158 00
ECE - 2003	-83,936 00
ECE - 2004	-78,061 00
ECE - 2005	-72,596 00
Total	148,245 00

# Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations T	ax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	180	00225	2005-12-31
Part 1: Calculation of CMT Base			1000 11 01
Banks – Net income/loss as per report accepted by Superintendent of Finan	icial Institutions (SEI)		
under the Bank Act (Canada), adjusted so consolidation/equity methods are			
Life insurance corporations - Net income/loss before Special Additional T		er s.57.1(2)(c) or (d)	
Net Income/Loss (unconsolidated, determined in accordance with GAAP)			0 2,471,020 •
Subtract (to the extent reflected in net income/loss):			
Provision for recovery of income taxes / benefit of current income taxes	+ 2101		
Provision for deferred income taxes (credits) / benefit of future			
income taxes	. + 2102		
Equity income from corporations	. + 2103		
Share of partnership(s)/joint venture(s) income	. + 2104		
Dividends received/receivable deductible under fed.s.112	. + 2105		
Dividends received/receivable deductible under fed.s.113	. + 2106		
Dividends received/receivable deductible under fed.s.83(2)	. + 2107	•	
Dividends received/receivable deductible under fed.s.138(6)	. + 2108		
Federal Part VI.1 tax paid on			
dividends declared and paid,			
under fed.s.191.1(1) x 3			
Subtotal	. =		0
Add (to extent reflected in net income/loss):			
Provision for current taxes / cost of current income taxes	. + [2111] 1	,580,620 •	
Provision for deferred income taxes (debits) / cost of future	. [2442]		
income taxes			
Equity losses from corporations		•	
Share of partnership(s)/joint venture(s) losses	. + 2114	•	
Statements s.57.4(1.1) (excluding dividends under fed.s.137(4.1))	. + 2115		
Subtotal		.,580,620 <b>&gt;</b> + 211	6 1,580,620
Add/Subtract:	•	./300/020	1,300,020
Amounts relating to s.57.9 election/regulations for disposals etc. of prope	erty for current/prior v	ears	
	or – 2118		
	or – 2120	•	
	or – 2122		
** Amounts relating to amalgamations	1 - 2122		
(fed.s.87) as prescribed in regulations			
for current/prior years + 2123	or - 2124		
** Amounts relating to wind-ups (fed.s.88)			
as prescribed in regulations for current/	or - 2126		
prior years	) - <u>[2 120]</u>		
regulations for replacement re fed.s13(4),			
14(6) and 44 for current/prior years + 2127	or – 2128		
Interest allowable under ss.20(1)(c) or (d) of			
ITA to the extent not otherwise deducted in	0.450		
determining CMT adjusted net income	- 2150		
Subtotal (Additions)	·	+ 212	
Subtotal (Subtractions)	. =	213	
** Other adjustments		± 213	31
<b>Subtotal</b> ± 2100 - 2110 + 2116 + 2129 - 2130 ± 2131		= 213	4,051,640
Adjusted net income (loss) (if loss, transfer to 2202 in Part 2: Continuity of CMT	Losses Carried Forwa		
Deduct: * CMT losses: pre-1994 Loss			
* CMT losses: other eligible losses	2211	-	
=		<b>→</b> - 21:	35
* CMT losses applied cannot exceed adjusted net income or increase a los	SS	- 21.	
** Retain calculations. Do not submit with this schedule.			
CMT Base		= 21:	4,051,640
			the CT23 or Page 6 of the CT

# Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2005-12-31
Part 2: Continuity of CMT Losses Carried Forward		
Balance at Beginning of year NOTES (1), (2)	+ 220	
Add: Current year's losses  Losses from predecessor corporations on amalgamation NOTE (3)  Losses from predecessor corporations on wind-up NOTE (3)  Amalgamation (X) 2205 Yes Wind-up (X) 2206 Yes	+ 2203 • + 2204 •	
Subtotal	=	7
Adjustments (attach schedule)	± 2208	3
<b>CMT losses available</b> 2201 + 2207 ± 2208	==	9
Subtract: Pre-1994 loss utilized during the year to reduce adjusted net income Other eligible losses utilized during the year to reduce adjusted net income NOTE (4) Losses expired during the year  Subtotal  Balances at End of Year NOTE (5)  2209 – 2213	+ 2211	
Notes:		
balance at beginning of the year. Attach schedule showing an	clude and indicate whether CMT losses ar nalgamation to which fed.s.87 applies and nich fed.s.88(1) applies. (see s.57.5(8) and	d/or a wind-up to

#### Part 3: Analysis of CMT Losses Year End Balance by Year of Origin

(2) Where acquisition of control of the corporation has occured,

and a 57.5(7))

the utilization of CMT losses can be restricted. (see s.57.5(3)

For a pre-1994 loss, use the date of the last taxation year end before your corporation's first taxation year commencing after 1993.

	Year of Origin (oldest year first) year month day	CMT Losses of Corporation	CMT Losses of Predecessor Corporations
2240	9th preceding taxation year	2260	2280
2241	1996-12-31 8th preceding taxation year 1997-12-31	2261	2281
2242	7th preceding taxation year 1998-12-31	[2262]	2282
2243	6th preceding taxation year	[2263]	2283
2244	5th preceding taxation year 2000-12-31	[2264]	[2284]
2245	4th preceding taxation year 2001-12-31	[2265]	2285
2246	3rd preceding taxation year 2002-12-31	[2266]	2286
2247	2nd preceding taxation year 2003-12-31	2267	[2287]
2248	1st preceding taxation year 2004-12-31	2268	2288
2249	Current taxation year 2005-12-31	[2269]	2289
Totals		2270	[2290]

The sum of amounts 2270 + 2290 must equal amount in 2214.

(4) CMT losses must be used to the extent of the lesser of the

(5) Amount in 2214 must equal sum of 2270 + 2290.

adjusted net income 2134 and CMT losses available 2209.

# Corporate Minimum Tax (CMT) CT23 Schedule 101

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2005-12-31
Part 4: Continuity of CMT Credit Carryovers		
Balance at Beginning of year NOTE (1)	+ 230	1
Add: Current year's CMT Credit (280 on page 8 of the CT23		
or 347 on page 6 of the CT8. If negative, enter NIL) + From 280	O or 347	
Gross Special Additional Tax NOTE (2) 312 on page 5 of CT8.		
(Life Insurance corporations only.		
Others enter NIL.) + From 312		
Subtract Income Tax		
(190 on page 6 of the CT23 or		
page 4 of the CT8) – From 190		
Subtotal (If negative, enter NIL) =	- 2305	
Current year's CMT credit (If negative, enter NIL) 280 or 347 – 2305	=	0
CMT Credit Carryovers from predecessor corporations NOTE (3)		5
Amalgamation (X) 2315 Yes Wind-up (X) 2320 Ye	S	
Subtotal 2301 + 2310 + 2325		0
Adjustments (Attach schedule)		
		the CT23 or Page 6 of the CT8
Subtract: CMT Credit utilized during the year to reduce income tax		
(310 on page 8 of the CT23 or 351 on page 6 of the CT8.) + From 31	0 or 351	
CMT Credit expired during the year	+ 2334	
Subtotal	=	5
Balances at End of Year NOTE (4) 2333 - 2335	= 233	6
Notes:		9
(1) Where acquisition of control of the corporation has occurred, the utilization	on of CMT credits can be restricted. (see s	43 1(5))
(2) The CMT credit of life insurance corporations can be restricted (see s.43.		.40.1(0))
(3) Include and indicate whether CMT credits are a result of an amalgamation		up to which
fed.s.88(1) applies. (see s.43.1(4))	The second secon	ap 10 mmon
(4) Amount in 2336 must equal sum of 2370 + 2390.		

#### Part 5: Analysis of CMT Credit Carryovers Year End Balance by Year of Origin

	Year of Origin (oldest year first) year month day	CM⊤ Credit Carryovers of Corporation	CMT Credit Carryovers of Predecessor Corporation(s)
2340	9th preceding taxation year	2360	2380
	1996-12-31		
2341	8th preceding taxation year	2361	2381
	1997-12-31		
2342	7th preceding taxation year	2362	2382
	1998-12-31		
2343	6th preceding taxation year	2363	2383
	1999-12-31		
2344	5th preceding taxation year	2364	2384
	2000-12-31		
2345	4th preceding taxation year	2365	2385
	2001-12-31		
2346	3rd preceding taxation year	2366	2386
	2002-12-31		
2347	2nd preceding taxation year	2367	2387
	2003-12-31		
2348	1st preceding taxation year	2368	2388
	2004-12-31		
2349	Current taxation year	2369	2389
	2005-12-31		
Totals		2370	2390

The sum of amounts 2370 + 2390 must equal amount in 2336.

# Corporate Minimum Tax (CMT) CT23 Schedule 101 – Supporting Schedule

	012000110	addic ToT - od	phorning ochedule
· Corporation's Legal Name	Ontario Corporations Tax	Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	18002	225	2005-12-31
CMT Losses Carried Forward Workchart			
(i) Continuity of Pre-1994 CMT Losses			
	Corporation's	Predecessors	s' Pre-1994 Loss

	Corporation's	Predecessors' Pr	e-1994 Loss
Date of the last tax year end before the corp's 1st tax year commencing after 1993	Pre-1994 Loss	Amalgamation	Wind-Up
Pre-1994 Loss (per schedule)			
Less: Claimed in prior taxation years commencing after 1993			
Pre-1994 Loss available for the current year			
Less: Deducted in the current year			
(max. = adj. net income for the year)		-	-
Expired after 10 years			
Pre-1994 Loss Carryforward			

	(for losses occurring in tax years commencing after 1993)								
	Year of Origin YYYY/MM/DD	Opening Balance	Adjustment	Deduction	Expired	Closing Balance			
10th Prior Year	1995-12-31								
9th Prior Year	1996-12-31				-				
8th Prior Year	1997-12-31								
7th Prior Year	1998-12-31								
6th Prior Year	1999-12-31								
5th Prior Year	2000-12-31								
4th Prior Year	2001-12-31								
3rd Prior Year	2002-12-31								
2nd Prior Year	2003-12-31								
1st Prior Year	2004-12-31								

	Total					
┌ Predecessor	Corporations Only	- Amalgamatic	on			
Indicate the amo		sses from predec	essor corporations. Do	not include these ar	mounts in the 'oper	ning balance'
Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1995-12-31						
1996-12-31						
1997-12-31						
1998-12-31						
1999-12-31						
2000-12-31						-
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						

Total

## Corporate Minimum Tax (CMT) CT23 Schedule 101 – Supporting Schedule

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2005-12-31

## **CMT Losses Carried Forward Workchart (continued)**

Indicate the amo	Corporations Only – unts of eligible CMT loss	•	essor corporations. Do	not include these an	nounts in the 'oper	ning balance'
of the Filing Corp				<b>.</b>		
Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1995-12-31						
1996-12-31						
1997-12-31						
1998-12-31						
1999-12-31						
2000-12-31						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
Total						

# Corporate Minimum Tax (CMT) CT23 Schedule 101 – Supporting Schedule

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2005-12-31

#### **CMT Credit Carryovers Workchart**

Filing Corporate	tion ———					
	Year of Origin YYYY/MM/DD	Opening Balance	Adjustment	Deduction	Expired	Closing Balance
10th Prior Year	1995-12-31					
9th Prior Year	1996-12-31					
8th Prior Year	1997-12-31					
7th Prior Year	1998-12-31					
6th Prior Year	1999-12-31					
5th Prior Year	2000-12-31					
4th Prior Year	2001-12-31					
3rd Prior Year	2002-12-31					
2nd Prior Year	2003-12-31					
1st Prior Year	2004-12-31					
	Total					

#### Predecessor Corporations Only – Amalgamation —

Indicate the amounts of CMT credit carryovers from predecessor corporations. **Do not include** these amounts in the 'opening balance' of the Filing Corporation.

or the rining corp	Joration.					
Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1995-12-31						
1996-12-31						
1997-12-31						
1998-12-31						
1999-12-31						
2000-12-31						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
Total						

#### Predecessor Corporations Only - Wind-Up -

Indicate the amounts of CMT credit carryovers from predecessor corporations. **Do not include** these amounts in the 'opening balance' of the Filing Corporation.

or the rining our	poration.					
Year of Origin YYYY/MM/DD	Opening Balance	Add	Adjustment	Deduction	Expired	Closing Balance
1995-12-31						
1996-12-31						
1997-12-31						
1998-12-31						
1999-12-31						
2000-12-31						
2001-12-31						
2002-12-31						
2003-12-31						
2004-12-31						
Total						





Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation	Year End
Whitby Hydro Electric Corporation	1800225	2005	-12-31
Loans or Advances Credited or Advanced to Corporation (includes accounts payable to related parties outstanding at the taxation year and accounts payable to non-related parties outstanding for 365 days or more contents.	ar end for 120 days or more, ore at the taxation year end)		
CURRENT PORTION OF CUSTOMER DEPOSITS		+	504,919
CONSUMER & OTHER DEPOSITS		+	1,515,62
LONG TERM DEBT		+	28,337,94
AP > 365 DAYS		+	217,44
		+	
		+	
		+	
		+	
		+	
		+	
		+	
		+	
		+	
		+	
		+	
		+	
		+	
		+	
		+	
		+	
		+	
		+	
		+	
	Total Transfer to 353 of the CT23	=	30,575,93



Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2005-12-31

Name of Partnership or Joint Venture	Share of Partnership Using Profit Sharing Ratio (%)	Partnership/Joint Venture Paid-up Capital	Corporation's Share of Partnership/Joint Venture Paid-up Capital
ENERCONNECT PARTNERSHIP	1.5865 %	1,132,786	+ 17,972
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		
			+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	Tra	Total nsfer to 362 of the CT23	= 17,97



## **Eligible Investments - Partnerships/Joint Ventures**

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2005-12-31

Name of Partnership or Joint Venture	Share of Partnership Using Profit Sharing Ratio (%)	Partnership/Joint Venture Investments	Corporation's Share of Partnership/Joint Venture Investments
ENERCONNECT PARTNERSHIP	1.5865 %	583,700	+ 9,260
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
		Total asfer to 407 of the CT23	



#### Share of Total Assets - Partnerships/Joint Ventures

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2005-12-31

Name of Partnership or Joint Venture	Share of Partnership Using Profit Sharing Ratio (%)	Partnership/Joint Venture Total Assets	Corporation's Share of Partnership/Joint Venture Total Assets
ENERCONNECT PARTNERSHIP	1.5865 %	1,211,523	+ 19,221
	. %	,,,,,,	+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	%		+
	-	Total  Transfer to 422 of the CT23	= 19,221

# Ontario Capital Cost Allowance Schedule 8

Ministry of Finance Corporations Tax Branch PO Box 620 33 King Street West Oshawa ON L1H BE9

罗 Ontario

Taxation Year End Ontario Corporations Tax Account No. (MOF) Corporation's Legal Name

16,862 226,027 47,000,221 2,451,618 269,828 10,399,165 27,539 60,391,260 undepreciated the year (column 6 at the end of column 12) capital cost Ontario minus 650 on the CT23. 2005-12-31 115,640 43,543 7,995 3,262,816 column 9; or a lower amount) 535,036 19,654 ,877,171 663,777 cost allowance Ontario capital multiplied by (column 8 7 0 **Terminal loss** 650 Ţ 1800225 0 0 0 Recapture of capital cost allowance Enter in boxes | 650 CCA rate % 2 3 8 9 45 100 6 45,425,782 43,543 385,468 245,681 17,767 59,856,364 2,675,181 11,062,942 undepreciated capital cost (column 6 Reduced column 7) minus 16,862 17,767 3,451,610 311,473 3,797,712 50% rule (1/2 of if any, by which the net cost of acquisitions the amount, See note 2 column 5) exceeds below 35,534 60,405 48,877,392 2,986,654 385,468 11,062,942 63,654,076 column 4 minus 245,681 (column 2 plus undepreciated capital cost column 3 column 5) or minus Ontario 2 × 2 0 0 0 0 0 0 0 during the year (amount not to Proceeds of dispositions exceed the capital cost) Yes -3,007,008 -3,007,008 Net adjustments (show negative amounts in brackets) s the corporation electing under regulation 1101(5q)? 33,724 35,534 6,903,220 622,945 7,595,423 during the year (new property acquisitions available for See note 1 must be Cost of below nse) Whitby Hydro Electric Corporation 44,981,180 385,468 26,681 245,681 11,062,942 he beginning of prior year's CCA 2,363,709 59,065,661 (undepreciated undepreciated capital cost at the end of the capital cost at schedule) Ontario the year Totals number Class 의 45 12 17 œ

Page 1 of 1

ote 1. Include any property acquired in previous years that has now become available for use. This property would have been previously excluded from column 3. List separately any acquisitions that are not subject to the 50% rule. See Regulation 1100(2) and (2.2) of the *Income Tax Act* (Canada).

ote 2. The net cost of acquisitions is the cost of acquisitions plus or minus certain adjustments from column 4.

ote 3. If the taxation year is shorter than 365 days, prorate the CCA claim.

ote 4. Ontario recapture should be included in net income after deducting the federal recapture and the Ontario terminal loss is deducted from net income after including the federal terminal loss.



## Ontario Cumulative Eligible Capital Deduction Schedule 10

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2005-12-31
For use by a corporation that has eligible capital property.		
A separate cumulative eligible capital account must be kept for each	business.	
Part 1 – Calculation of current year deduction and carry-forward		
Ontario Cumulative eligible capital – balance at end of preceding taxation year	ır (if negative, enter zero)	1,037,091 A
Add: Cost of eligible capital property acquired during the taxation year	+ B	
Amount transferred on amalgamation or wind-up of subsidiary	+ C	
Other adjustments	+ D	
Total of B + C + D	= x 3/4 =	E
Subtotal A + E  Deduct: Ontario proceeds of sales (less outlays and expenses not otherwise deductible) from the disposition of all eligible capital property during the taxation year  The gross amount of a reduction in respect of a forgiven debt obligation as provided for in subsection 80(7) of the Income Tax Act (Canada)	+ G H	1,037,091 F
Other adjustments		
Total of G + H + I		J
Ontario cumulative eligible capital balance F - J	······································	1,037,091 K
If K is negative, enter zero at line M and proceed to Part 2		
* The maximum current year deduction is 7%. However, you can claim any amount up to		72,596 L
The maximum current year deduction is 7%. However, you can claim any amount up to	o the maximum.	nount in box 651 of the CT23
Ontario cumulative eligible capital – closing balance K - L (if negative, el Note: Any amount up to the maximum deduction of 7% may be claimed. Tax may not exceed the maximum amount prorated for the number of day  Part 2 – Amount to be included in income arising from disposition	xation years starting after December 21, 2 s in the taxation year divided by 365 or 36 on	964,495 M 000, the deduction 6 days.
Only complete this part only if the amount at line K is negative		
Amount from line K above show as a positive amount  Total cumulative eligible capital deductions from income for taxation		N
years beginning after June 30, 1988	. 1	
Total of all amounts which reduced cumulative eligible capital in the		
current or prior years under subsection 80(7) of the ITA	. 2	ä
Total of cumulative eligible capital deductions claimed for taxation years beginning before	_	
July 1, 1988	3	
Negative balances in the cumulative eligible capital		
account that were included in income for taxation years beginning before July 1, 1988	4	
Line 3 deduct line 4	5	
Total lines 1 + 2 + 5	6	
Line T from previous Ontario Schedule 10 for taxation years ending after February 27, 2000		
Deduct line 7 from line 6		0
N - O (cannot be negative)		P
Amount on line <b>5</b> × 1 / 2		G
P-Q		R
Amount on line R x 2 / 3		S
Lesser of line N or line O		Т
Note: For taxation years ending after February 27, 2000 and before October		L
	, ==== == +.0 to outoutate o	



Ministry of Finance Corporations Tax Branch 33 King Street West PO Box 620 Oshawa ON L1H 8E9

# 2005

#### Capital Tax Election of Associated Group Agreement for Allocation of Taxable Capital Deduction (TCD)

#### CT23 SCHEDULE 591

Corporation's Legal Name	Ontario Corporations Tax Account No. (MOF)	Taxation Year End
Whitby Hydro Electric Corporation	1800225	2005-12-31

The following associated group of corporations includes all the corporations in this associated group (excluding financial institutions and corporations exempt from capital tax) having a permanent establishment in Canada and are hereby making an election under subsection 69(2.1) of the *Corporation Tax Act* to allocate the tax effect of the group's taxable capital deduction (TCD) as calculated in section B on page 10 of the CT23 for all taxation years which end in the 2005 calendar year, based on each corporation's total assets and Ontario allocation factor from each corporation's last taxation year ending in the 2004 calendar year.

Applies to taxation years ending in the 2005 calendar year.

Corporation having a permanent establishment in Canada	Last taxation year ending in 2004 calendar year	Ontario Allocation	Total Assets T	Net Deduction A x [TE x (T+X)] ND	Allocation of Net Deduction AND
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
1800225	2004-12-31	100.0000	69,880,314	14,474	22,500
Corporation Name					
Whitby Hydro Electric Corporation					
Tax Effect (TE) of Taxable Capital Deduction	<del></del>				
TCD From CT23, Page 10, Section B 503	<u>7,500,000</u> × 0.3 % = T	E 22,500			
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
1800227	2004-12-31	100.0000	8,319,445	1,723	
Corporation Name					· · · · · · · · · · · · · · · · · · ·
WHITBY HYDRO ENERGY SERV CORP					
Tax Effect (TE) of Taxable Capital Deduction					
TCD From CT23, Page 10, Section B 503	7,500,000 × 0.3 % = T	E 22,500			
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
1800226	2004-12-31	100.0000	30,432,176	6,303	
Corporation Name			· · · · · · · · · · · · · · · · · · ·		
WHITBY HYDRO ENERGY CORP					
Tax Effect (TE) of Taxable Capital Deduction					
TCD From CT23, Page 10, Section B 503	7,500,000 × 0.3 % = <b>T</b>	E 22,500			
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY				995
Corporation Name	1				
Tax Effect (TE) of Taxable Capital Deduction	7-20-24 Badd 14-14-14-44-44-44-44-44-44-44-44-44-44-4				
TCD From CT23, Page 10, Section B 503	x % = 7	E			
Corporation Tax Account Number (if applicable)	YEAR MONTH DAY		· -		995
Corporation Name				<u> </u>	1
Tax Effect (TE) of Taxable Capital Deduction					
TCD From CT23, Page 10, Section B 503	× % = 1	re			
If insufficient space, attach list.					
Total Assets of Associated Group having p	ermanent establishment	s in Canada X _		959	
Total Net Deductions of Associated Group	having permanent estab	olishments in Canad		22,500	994
Total Allocated Net Deductions of Associa	ated Group having perm	anent establishment	ts in Canada	TAND	22,500

Financial Statements of

# WHITBY HYDRO ELECTRIC CORPORATION

December 31, 2005

# **Deloitte**

Deloitte & Touche LLP 5140 Yonge Street Suite 1700 Toronto ON M2N 6L7 Canada

Tel: 416-601-6150 Fax: 416-601-6151 www.deloitte.ca

## **Auditors' Report**

To the Shareholder of Whitby Hydro Electric Corporation

We have audited the balance sheet of the Whitby Hydro Electric Corporation as at December 31, 2005 and the statements of earnings and retained earnings and of cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Whitby Hydro Electric Corporation as at December 31, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Delsitte + Tourse cut

Toronto, Ontario March 13, 2006

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December 31, 2005

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Statement of Cash Flows	3
Notes to the Financial Statements	4-11

## **Balance Sheet**

December 31, 2005

		2005	2004
ASSETS			
CURRENT			
Cash	\$	8,199,609	\$ 3,114,439
Accounts receivable		3,894,026	4,363,822
Unbilled revenue		10,452,767	8,296,610
Inventory Due from Town of Whitby		765,533 191,829	774,242 175,598
Prepaid expenses and deposits		25,090	175,596
Due from Whitby Hydro Energy Service Corporation		367,226	814,311
		23,896,080	17,539,022
CAPITAL ASSETS (Note 3)		53,231,001	52,295,447
OTHER ASSET - Deferred charges		36,675	45,845
	\$	77,163,756	\$ 69,880,314
LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities	\$	12,138,736	\$ 8,730,750
Income taxes payable		1,143,736	199,670
Current portion of consumer and other deposits		504,919	536,617
		13,787,391	9,467,037
OTHER LIABILITIES			
Consumer and other deposits, less amount included			
under current liabilities		1,515,625	1,023,557
Long-term debt (Note 4)		28,337,942	28,337,942
		29,853,567	29,361,499
		43,640,958	38,828,536
EQUITY			
EQUILI			
SHARE CAPITAL			
Authorized - unlimited number of common shares			
Issued - 165 common shares		29,494,042	29,494,042
RETAINED EARNINGS		4,028,756	1,557,736
		33,522,798	31,051,778
	\$	77,163,756	\$ 69,880,314
	5.30		e costa
APPROVED BY THE BOARD			
Director			
Director			

# Statement of Earnings and Retained Earnings Year ended December 31, 2005

	2005	2004
REVENUE (Note 7)	\$ 83,992,266	\$ 70,072,513
ENERGY COST	67,265,605	54,488,745
GROSS MARGIN	16,726,661	15,583,768
OTHER INCOME		
Interest	127,353	186,144
Late payment penalties	294,355	275,846
Miscellaneous	273,969	270,296
Rentals	78,454	125,206
	774,131	857,492
EXPENDITURE (Note 7)		
Operation and maintenance	3,033,203	2,776,764
Administration	4,687,992	6,591,091
Financial expense (Note 7)	2,069,172	2,568,704
Amortization of capital assets and deferred charges	3,658,785	3,483,450
	13,449,152	15,420,009
EARNINGS BEFORE INCOME TAXES	4,051,640	1,021,251
INCOME TAXES (Note 5)	1,580,620	485,004
NET EARNINGS	2,471,020	536,247
RETAINED EARNINGS, BEGINNING OF YEAR	1,557,736	1,021,489
RETAINED EARNINGS, END OF YEAR	\$ 4,028,756	\$ 1,557,736

# **Statement of Cash Flows**

Year ended December 31, 2005

	2005	2004
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES		
OPERATING		
Net earnings	\$ 2,471,020	\$ 536,247
Items not affecting cash  Loss on disposal of capital assets	3 245	
Amortization of capital assets	3,245 4,193,175	3,897,561
Amortization of contributed capital	(543,558)	(423,278)
Amortization of deferred charges	9,170	9,167
	6,133,052	4,019,697
Changes in non-cash working capital components		
Accounts receivable	469,796	499,881
Unbilled revenue	(2,156,157)	(1,211,257)
Inventory Due from Town of Whitby	8,709 (16,231)	56,928 (4,265)
Prepaid expenses and deposits	(25,090)	(4,203)
Due from Whitby Hydro Energy Services Corporation	447,085	(3,393,266)
Income taxes payable	944,066	104,449
Accounts payable and accrued liabilities	3,407,986	1,437,542
	9,213,216	1,509,709
INVESTING		
Additions to capital assets, net of capital assets		
contributed by third parties	(4,588,416)	(6,618,457)
FINANCING		
Increase (decrease) in consumer and other deposits	460,370	(98,618)
NET CASH INFLOW (OUTFLOW)	5,085,170	(5,207,366)
CASH POSITION, BEGINNING OF YEAR	3,114,439	8,321,805
CASH POSITION, END OF YEAR	\$ 8,199,609	\$ 3,114,439
SUPPLEMENTARY CASH FLOW INFORMATION		
Interest paid	\$ 2,069,172	\$ 2,568,704
Income taxes paid	\$ 845,620	\$ 543,769
NON-CASH TRANSACTIONS		
Capital assets contributed by third parties	\$ 3,007,008	\$ 2,411,414

#### **Notes to the Financial Statements**

December 31, 2005

#### 1. NATURE OF OPERATION

Whitby Hydro Electric Corporation ("the Corporation") was incorporated November 1, 2000 under the laws of the Province of Ontario.

The Corporation is indirectly owned by the Town of Whitby.

The principal activity of the corporation is to distribute electricity to the Town of Whitby, under the license issued by the Ontario Energy Board (OEB).

#### 2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles (GAAP) and reflect the following policies as set forth in the Accounting Procedures Manual issued by the Ontario Energy Board under the authority of the Ontario Energy Board Act, 1998.

#### Regulation

The Whitby Hydro Electric Corporation is regulated by the Ontario Energy Board "OEB" and any power rate adjustments require OEB approval.

#### Inventory

Transformers are valued at cost on a specific-item basis. Other inventories are valued at the lower of average cost and replacement cost.

#### Capital assets

Capital assets purchased or constructed by the Corporation are recorded as an asset at cost. Amortization is provided on a straight-line basis over the estimated useful lives of the assets.

The estimated service lives of the various assets used in calculating amortization are as follows:

Building	50-60 years
Plant and equipment	3-10 years
Transmission and distribution system	15-35 years
Office equipment	5-10 years

#### Deferred charges

Deferred charges are amortized on a straight-line basis over the estimated term of the benefit.

#### Regulatory assets

Expenditures qualifying as regulatory assets (as defined by the OEB) and later recovered in the rate base are expensed in the year incurred. Any ultimate recovery of these expenditures, through the OEB approved rates, is recorded as income in the year they are billed.

#### Notes to the Financial Statements

December 31, 2005

#### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Impairment of long-lived assets

The Corporation has adopted the new Canadian accounting standard for impairment of long-lived assets, which requires that an impairment loss be recognized when events or circumstances indicate that the carrying amount of the long-lived asset is not recoverable and exceeds its fair value. Any resulting impairment loss is recorded in the period in which the impairment occurs.

The Corporation has determined that there was no impairment of long-lived assets as at December 31, 2005.

#### Contributions in aid of construction

Contributions in aid of construction consist of third party contributions toward the cost of constructing distribution assets and may be refunded by the Corporation based on future economic evaluations, in accordance with the OEB Distribution System Code. They are accounted for as reductions to the cost of related capital assets and are amortized at rates corresponding to the useful lives of the related capital assets.

#### Revenue recognition

Energy and distribution revenue is recorded on the basis of regular meter readings plus estimates of customer usage since the last meter reading date to the end of the year. The related cost of power is recorded on the basis of power consumed.

#### Deferred revenue

In 2005, the Corporation began collecting the third installment (third tranche) of its regulated rate of return, on the condition that an equivalent amount would be invested in conservation and demand management (CDM) activities by September 2007. The CDM recoveries in 2005 exceeded the cumulative amount spent on CDM activities. The excess recoveries are treated as deferred revenue as the Company has billed the customer but has yet to discharge its obligation relating to the investment of these funds. The CDM required capital expenditures and operating expenses are recorded from July 1, 2004 to September 30, 2007 while the recovery is recorded over the twelvemonth period from March 1, 2005 to February 28, 2006.

#### Payment in lieu of income taxes

Under the Electricity Act, 1998, the Corporation is required to make payments-in-lieu of corporate taxes to the Ontario Electricity Financial Corporation (OEFC), commencing October 1, 2001. These payments are calculated in accordance with the rules for computing taxable income and taxable capital and other relevant amounts contained in the Income Tax Act (Canada) and the Corporations Tax Act (Ontario) as modified by the Electricity Act, 1998, and related regulations. Prior to October 1, 2001, the Corporation was not subject to income or capital taxes.

The Corporation, regulated by the Ontario Energy Board, provides for payments-in-lieu of corporate income taxes using the taxes payable method.

#### Notes to the Financial Statements

December 31, 2005

#### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Payment in lieu of income taxes (continued)

Under the taxes payable method, no provisions are made for future income taxes as a result of temporary differences between the tax basis of assets and liabilities and their carrying amounts for accounting purposes. Rate-regulated enterprises need not recognize future income taxes to the extent that future income taxes are expected to be included in the rates charged to and recovered from future customers.

Payments-in-lieu of income taxes are henceforth referred to as income taxes.

#### Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, as well as disclosure of contingent assets and liabilities in the financial statements and accompanying notes. Accounts receivable, unbilled revenue and inventory are reported based on amounts expected to be recovered and an appropriate allowance has been provided based on management's best estimates of unrecoverable amounts. Due to the inherent uncertainty in making such estimates, actual results could differ from those estimates.

#### 3. CAPITAL ASSETS

			2005	 	 2004
•			ccumulated	Net Book	Net Book
	 Cost	_Aı	mortization	 Value	 Value
Land	\$ 428,000	\$	-	\$ 428,000	\$ 428,000
Buildings, plant and equipment	16,342,089		6,034,706	10,307,383	9,984,580
Transmission and distribution system	92,786,895		39,550,322	53,236,573	50,216,429
Other equipment	 4,471,891		3,194,950	1,276,941	 1,220,885
	114,028,875		48,779,978	65,248,897	61,849,894
Contributions in aid	(12 500 062)		(1 571 066)	(12.017.206)	(0.554.447)
of construction	(13,588,962)		(1,571,066)	(12,017,896)	 (9,554,447)
	\$ 100,439,913	\$	47,208,912	\$ 53,231,001	\$ 52,295,447

Amortization provided for in the current year totalled \$4,193,175 (2004 - \$3,897,561).

#### Notes to the Financial Statements

December 31, 2005

#### 4. LONG-TERM DEBT

	2005	2004
7-1/4% promissory note issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with notice of twelve months. The Town of Whitby does not anticipate calling this note before January 1, 2007.	\$ 1,460,300	\$ 1,460,300
7-1/4% promissory note issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with sixty days notice. The Town of Whitby does not anticipate calling this note before January 1, 2007.	5,061,000	5,061,000
Variable rate promissory note (2.59% - 9.29%) issued to the Town of Whitby. The Town has the option of calling the principal amount in whole or in part with sixty days notice. The Town of Whitby does not anticipate calling this note before January 1, 2007.	21,816,642	21,816,642
	\$ 28,337,942	\$ 28,337,942

Interest on long-term debt is \$2,000,000 (2004 - \$2,500,000).

#### 5. INCOME TAXES

The Corporation became obligated to make payments-in-lieu of taxes on October 1, 2001. There were no income or capital taxes in the periods prior to October 1, 2001.

The provision for income taxes under the taxes payable method for the year is \$1,580,620 (2004 - \$485,004).

Future income taxes have not been recorded in the accounts as they are expected to be reflected through future distribution revenues. As at December 31, 2005, future income tax assets of \$3,088,253 (2004 - \$2,974,953) have not been recorded on the balance sheet. Future income tax benefits (expense) of \$113,300 (2004 - \$93,270) have not been reflected in the income tax provision for the year ended December 31, 2005.

The significant component of the Corporation's future taxes as at December 31 are related to the following:

	 2005	2004
Balance sheet		
Future tax asset related to		
capital assets	\$ 3,088,253	\$ 2,974,953

#### Notes to the Financial Statements

December 31, 2005

#### 6. FINANCIAL INSTRUMENTS

#### Fair value of financial instruments

The fair value of financial instruments that are included in the financial statements approximate their carrying amount due to the short-term maturity of those instruments. The fair value of long-term debt has not been calculated on the basis that the future terms of the promissory notes are indefinite.

#### Credit risk

Credit risk results from the potential that a counter party will fail to perform its obligations. Accounts receivable are widely dispersed among numerous customers and hence the risk of significant credit loss is remote.

#### Interest rate risk

The Corporation has limited interest rate risk as its principal debt obligations bear predetermined rates of interest. The effective interest rate on the variable rate promissory note was 7% for the year.

#### 7. RELATED PARTY TRANSACTIONS

The following summarizes the Corporation's related party transactions with the Town of Whitby for the years ended December 31, 2004 and December 31, 2005:

	2005	2004
Revenue Energy and distribution	\$ 2,281,993	\$ 2,111,926
Expenditures Donations Interest expense	\$ - \$ 2,000,000	\$ 2,476,000 \$ 2,500,000

The following summarized the Corporation's related party transactions with associated companies (companies under common control) for the years ended December 31, 2004 and December 31, 2005.

	 2005	 2004
Vehicle replacement	\$ 460,000	\$ 330,000
Capital services	\$ 3,835,000	\$ 5,458,000
Operation and maintenance services	\$ 6,425,000	\$ 6,153,000

#### Notes to the Financial Statements

December 31, 2005

#### 8. INTEREST IN LIMITED PARTNERSHIP

The Corporation is a limited partner of EnerConnect, a power procurement partnership. Whitby Hydro Electric Corporation has a 1.5865% (2004 - 1.5655%) interest in this partnership. The investment of \$46,389 was expensed in the years in which it was made.

#### 9. FUTURE COMMITMENTS

The Corporation has entered into an agreement with a service provider, which expires in 2008. The Corporation is obligated to make the following payments under this agreement:

2006	\$36,000
2007	36,000
2008	12,000
	\$84,000

#### 10. CLASS ACTION OF LATE PAYMENT CHARGES

A class action lawsuit claiming \$500 million in restitutionary payment plus interest was served on Toronto Hydro Electric Commission on November 18, 1998. The action was initiated against Toronto Hydro as the representative of the Defendant Class consisting of all municipal electric utilities in Ontario, which have charged late payment charges on overdue utility bills at any time after April 1, 1981.

The claim is that late payment penalties result in the municipal electric utilities receiving interest at effective rates in excess of 60% per year, which is illegal under Section 347 (1) (b) of the Criminal Code.

The Electricity Distributors Association is undertaking the defense of the class action. At this time it is not possible to quantify the effect, if any, on the financial statements of Whitby Hydro Electric Corporation.

#### Notes to the Financial Statements

December 31, 2005

#### 11. REGULATORY ASSETS

The provincial government has imposed limited rate price increases. As a result, regulatory assets have been expensed for 2002, 2003, 2004 and 2005. In 2004 and 2005, while certain of these assets do meet the criteria for asset recognition, management has decided to retain its policy of not capitalizing such expenditures, until there is sufficient certainty regarding their ultimate realization.

	2005	2004
Regulatory assets (including carrying charges)		
Pre-market opening energy variance	\$ 1,312,954	\$ 1,237,366
Qualifying transition costs	179,722	188,199
Government cheques rebate program	57,079	53,675
Retail costs variance		
Retail services	178,280	117,095
STR requests and processing	26,553	24,554
Retail settlement variance		
Transmission network charge	1,460,638	1,255,582
Transmission connection charge	1,209,788	1,033,789
Wholesome market service	2,290,822	1,387,919
Power energy cost	151,298	(521,960)
Global Adjustment	(437,067)	
Recovery of regulatory assets	(1,836,497)	(694,465)
Deferred payments in lieu of taxes	(1,402,531)	(620,475)
	\$ 3,191,039	\$ 3,461,279

During the year the Corporation recorded \$254,209 (2004 - \$347,072) in income with respect to the above assets, including carrying charges.

#### Notes to the Financial Statements

December 31, 2005

#### 12. GUARANTEES

In the normal course of business, the Corporation enters into agreements that meet the definition of a guarantee. The Corporation's primary guarantees subject to disclosure requirements are as follows:

- (a) The Corporation has provided indemnities under lease agreements for various operating facilities. Under the terms of these agreements, the Corporation agrees to indemnify the counterparties for various items including, but not limited to, all liabilities, loss, suits, and damages arising during, on or after the term of the agreement. The maximum amount of any potential future payment cannot be reasonably estimated.
- (b) Indemnity has been provided to all directors and or officers of the Corporation for various items including, but not limited to, all costs to settle suits or actions due to association with the Corporation, subject to certain restrictions. The Corporation has purchased directors' and officers' liability insurance to mitigate the cost of any potential future suits or actions. The term of the indemnification is not explicitly defined, but is limited to the period over which the indemnified party served as a trustee, director or officer of the Corporation. The maximum amount of any potential future payment cannot be reasonably estimated.
- (c) In the normal course of business, the Corporation has entered into agreements that include indemnities in favour of third parties, such as purchase and sale agreements, confidentiality agreements, engagement letters with advisors and consultants, outsourcing agreements, leasing contracts, information technology agreements and service agreements. These indemnification agreements may require the Corporation to compensate counterparties for losses incurred by the counterparties as a result of breaches in representation and regulations or as a result of litigation claims or statutory sanctions that may be suffered by the counterparty as a consequence of the transaction. The term of these indemnities are not explicitly defined and the maximum amount of any potential reimbursements cannot be estimated.

The nature of these indemnification agreements prevents the Corporation from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability which stems from the unpredictability of future events and the unlimited coverage offered to counterparties. Historically, the Corporation has not made any significant payments under such or similar indemnification agreements and therefore no amount has been accrued in the balance sheet with respect to these agreements.



Ministry of Revenue -Hydro PIL 33 King Street West PO Box 620 Oshawa ON L1H BE9

Keep this portion for your records.

#### Notice of Reassessment

Electricity Act, 1998 . Corporations Tax Act, R.S.O. 1990 from 2005/01/01 to 2005/12/31

Account No.

Reassessment Date 2009/06/19

Page 2 of 3

WHITBY HYDRO ELECTRIC CORPORATION

Tax: Federal and Provincial PIL

1800225

REPLACING ASSESSMENT DATED: 2006/09/26

1,753,945.00 10,125.75 1,764,070.75

SUMMARY OF 2005/12/31 TAXATION YEAR TRANSACTIONS

Total Reassessment Liability

Payments/Transfers

**REASSESSMENT NO. 177** 

1,763,620.00CR 3,746.22

Refunds

Sub-Total **TAXATION YEAR BALANCE DUE \*\*** 

Assessment Interest

1,759,873.78CR 4,196.97

In accordance with s.s.80(8) of the Corporations Tax Act, as made applicable by s.95 of the Electricity Act, 1998, notice is hereby given of the amount of tax, penalty and interest for which you are assessed.

Statement of Adjustments sent under separate cover.

\*\*Remember to include additional interest due with your payment. Interest on the balance is compounded daily from the date of this Notice/Statement until payment is received by the Ontario Electricity Financial Corporation (OEFC) The current interest rate is 0.0191780%.



Ministry of Revenue Ministère du Revenu PO Box 622

CP 622 33 King St. West 33 rue King ouest Oshawa ON L1H 8H6

#### Statement of Adjustments re Taxes Assessed Relevé des redressements de cotisations

Tax Compliance Branch Direction de l'iposition des compagnies

	Account No. / N° de compte 1800225
Name of Corporation / Raison sociale de la compagnie Whitby Hydro Electric Corporation	Taxation Year End / Fin de l'année d'imposition 31 December, 2005

INCOME TAX		
	<b>Federal</b>	<u>Ontario</u>
Taxable income as previously assessed	\$ 4,379,611	\$ 4,379,611
Federal Income Tax		
As previously assessed		\$ 968,770
Ontario Income Tax		
As previously assessed		613,146
Federal Part 1.3 Tax		
As previously assessed		0
Revised Ontario Capital Tax		
As per Schedule 1		172,029
TOTAL PAYMENTS IN LIEU OF TAXES		\$ <u>1,753,945</u>

Alan T. Ogle, MRK

\*"DESIGNATED ASSESSMENT"

The items marked with an asterisk above are designated parts of this assess-ment. This description is authorized by section 92 of the Corporations Tax Act, for assessments which correspond to those issued by Revenue Canada under the Income Tax Act (Canada). It is not necessary to serve a Notice of Objection to those portions of the assessment. The Corporation and the Minister will be bound by the final disposition of a federal Notice of Objection or Appeal.

If you wish not to be bound by the disposition of the corresponding federal objection or appeal, you must serve a Notice of Objection on the prescribed form in accordance with section 84. See under "Notice of Objection" on the accompanying "Notice of Re-Assessment

\*"COTISATION DESIGNEE" ""COTISATION DESIGNEE"
Les postes ci-dessus marqués d'un astérisque sont les parties désignées de cette cotisation. Cette description est autorisée en vertu de l'article 92 de la Loi sur l'imposition des corporations, pour les cotisations qui correspondent à celles établies par Revenu (Canada en vertu de la Loi de l'impôt sur le revenu (Canada). Il n'est pas nécessaire de signifier un Avis d'opposition pour ces parties des cotisations. La compagnie et le ministre seront liés par la décision finale relative à l'avis fédéral d'opposition ou d'appel.

Si vous désirez ne pas être lié par la décision relative à l'opposition ou à l'appel fédéral correspondant, vous pouvez signifier un avis d'opposition sur la formule prévue à cette fin conformément à l'article 84. Voir "Avis d'opposition" sur l'Avis de nouvelle cotisation claint cotisation ci-joint.

#### Schedule 1

# Whitby Hydro Electric Corporation Account No. 1800225

### Fiscal year ended 31 December,2005

#### **Revised Ontario Capital Tax**

Net paid-up capital as previously assessed Add:	\$ 64,264,948
Customer deposits	993,659
Revised net paid up capital  Deduct: Investment allowance	\$ 65,258,607
\$491,491/\$77,182,977 X \$65,258,607	415,554
Revised taxable capital  Deduct;	\$ 64,843,053
Capital tax exemption	7,500,000
Revised net taxable capital	\$ 57,343,053
Capital Tax Thereon @ 0.30%	\$ 172,029

# **APPENDIX K**

# LOST REVENUE ADJUSTMENT MECHANISM (LRAM) APPLICATION

#### 1 LOST REVENUE ADJUSTMENT (LRAM)

#### 2 **OVERVIEW:**

- 3 In accordance with the Guidelines for Electricity Distributor Conservation and Demand
- 4 Management (EB-2008-0037) issued on March 28, 2008 (the "CDM Guidelines"), Whitby Hydro
- 5 has included in this application a request to modify the existing approved rate rider for Lost
- 6 Revenue Adjustment Mechanism (LRAM) in order to recover additional lost revenues for the
- 7 programs and time periods identified in this LRAM application.
- 8 The CDM Guidelines describe the Board's policies and procedures with respect to applications
- 9 for LRAM and SSM recoveries. In conjunction with the CDM Guidelines, the Board's proceeding
- 10 on "Conservation and Demand Management ("CDM") Input Assumptions" Board File No. EB-
- 11 2008-0352 provides policy guidance on CDM input assumptions. By letter issued January 27,
- 12 2009, the Board acknowledged endorsement of the OPA's list of CDM input assumptions.
- As part of its 2010 Cost of Service application (EB-2009-0274), Whitby Hydro included a LRAM
- claim of \$405,135. This claim was approved by the Board as part of a complete settlement and
- included the following CDM programs:
- 16 Third Tranche

17

- OPA (programs up to 2008)
- Whitby Hydro funded (2008)
- 19 The LRAM claim covered the impact of these programs from the period of 2006 2009. An SSM
- 20 claim for these programs was evaluated but no claim was filed.
- 21 Whitby Hydro has continued to maintain a strong presence in its community with respect to
- 22 creating a culture of conservation; educating its customers on energy efficient technologies;
- 23 promoting CDM programs; as well as guiding them on consumption changes which could lead to
- 24 energy savings.
- 25 While third tranche programs were completed in 2007, Whitby Hydro has continued to provide
- 26 OPA funded programs to its customers. In addition, Whitby Hydro has continued to offer
- 27 community based CDM programs (focusing on low income, seniors and the residential
- 28 community) in 2009 and 2010.
- 29 Whitby Hydro's ongoing CDM efforts have been successful, and this has resulted in further
- 30 distribution revenue losses from the 2009 and 2010 programs as a result of the associated
- 31 decreases in kilowatt hour (kWh) consumption and kilowatt (kW) demand. In the Board's update
- 32 to Chapter 3 of the Filing Requirements for Transmission and Distribution Applications (the "IRM

Filing Requirements"), it is noted that distributors intending to file for recovery of LRAM or SSM for CDM programs implemented between 2005-2010 should do so as part of their 2012 rate application or risk forgoing the opportunity to recover LRAM or SSM for this legacy period. It should be noted that the 2010 OPA published results have not yet been released in the detailed format necessary to incorporate the data into the LRAM calculations however, it is anticipated that the OPA report will be released sometime prior to the approval of Whitby Hydro's rates. To address this limitation, Whitby Hydro has taken the approach of including 2009 OPA program results as proxy for 2010 OPA program results in this LRAM application. Once the OPA's detailed report including 2010 program results is made available, Whitby Hydro requests that the Board allow an update to the LRAM claim to reflect the actual OPA data in the LRAM calculations. Whitby Hydro also advises the Board that at this time, it does not intend to file a claim for SSM for the legacy period of 2005-2010.

#### **ELIGIBLE PROGRAMS:**

Whitby Hydro has prepared its LRAM application in accordance with the CDM Guidelines and most recently published OPA Assumptions and Measures List. According to the CDM Guidelines, LRAM is available regardless of whether programs are funded through the OPA or through distribution rates and it applies to programs that are implemented by the distributor within its licensed service area. Distributors may only recover LRAM for revenue losses that can be attributed to the distributor's involvement in the program.

The CDM Guidelines do not specifically reference distributor funded programs however, the intent of the LRAM is clear in that it should remove disincentives to distributors for delivering CDM programs by allowing for the recovery of lost revenue. Whitby Hydro has implemented shareholder funded programs in its service area which were designed to provide tools, information, and energy efficient technologies in the community (particularly to families, and more vulnerable seniors and low income earners). These programs provided continuity after the third tranche programs were completed and served to supplement the OPA offerings. The costs of these programs are specifically removed and excluded for the purpose of rate-rebasing and are thus fully funded by the shareholder. Whitby Hydro proposes that it is not possible for the CDM Guidelines to cover all possible scenarios for CDM programs offered by distributors but that the key element for eligibility should focus on the intent of the LRAM. On this basis, Whitby Hydro proposes that its shareholder funded programs are eligible for LRAM, as they generated energy savings that are attributable to Whitby Hydro; they were implemented within Whitby Hydro's service area; and they had the effect of reducing Whitby Hydro's throughput and associated distribution revenues resulting in a disincentive which should be allowed to be addressed through a LRAM.

It should be noted that Whitby Hydro continues to take a relatively conservative approach with its LRAM calculations to ensure that only measurable and readily verifiable savings have been included by ensuring sufficient time has passed once a program is completed before it has included the savings in the LRAM calculations. In general, for all Whitby Hydro funded programs, the savings are not recognized until the year following program implementation (i.e. no prorated savings are included in the year when the energy efficient technology is actually implemented).

Lost revenues are considered accruable until the load forecast has been appropriately adjusted for the impacts of the CDM programs, and the new revenue requirement applied to develop new distribution rates. Whitby Hydro re-based in it's 2010 cost of service application which resulted in new rates applicable starting January 1, 2011. At the time of re-basing, Whitby Hydro relied on the expertise of a third party consultant to develop a regression model for its load forecast using explanatory variables which were found to be reasonable and appropriate. In Whitby Hydro's case, the explanatory variables included weather (degree days), economic activity (full-time employment levels), the number of days in a month, and other variables to account for off-peak months and lower than expected consumption in some months in 2003. There were no variables associated with CDM incorporated into the load forecast model.

As Whitby Hydro indicated in it's 2010 application/interrogatories, any effects of conservation on customer load were limited by virtue of the forecasting methodology used. The load forecast incorporated ten years (October 1999 to September 2009) of monthly historical wholesale data along with the explanatory variables. Whitby Hydro only began seeing limited impacts (savings) from some CDM programs starting in 2006 but they were staggered throughout the remaining period of time where data was collected for the load forecast. As a result, the impact of CDM on the load forecast would have been extremely limited and considered immaterial in the final load forecast even though the actual revenue erosion was beginning to build. Whitby Hydro did not make any manual adjustments to the load forecast outside of the original forecast prepared by the third party consultant through the regression analysis/model. In this respect, Whitby Hydro understood that it was likely to overstate its load forecast but felt that this was a more conservative approach to developing new rates, as it limited distribution rate increases to customers while ensuring that lost revenue calculations would only be addressed at a later date based on actual load impacts using a retrospective approach (LRAM). On this basis, Whitby Hydro has included in this LRAM calculation, the persistent impacts of the third tranche CDM programs and 2008 OPA and Whitby Hydro funded CDM programs for the years not previously included in its last LRAM application. In addition, the LRAM includes the effects of 2009 and 2010 CDM programs which would not have been included in the previous load forecast or LRAM application.

#### THIRD PARTY REVIEW

- 2 Whitby Hydro engaged the services of Burman Energy Consultants Group Inc. ("Burman
- 3 Energy"), to perform the following activities:
- Review and finalize LRAM calculations and measurement assumptions to ensure consistency
   with the CDM Guidelines for eligible programs.
- Provide a report including the relevant details, calculations and assumptions for inclusion in
   the LRAM application.
  - Verify participation levels and act as a third party reviewer in a manner consistent with the CDM Guidelines

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- Burman Energy serves a primary market of local distribution utilities with services in CDM
- 12 program evaluation, distribution system analysis, regulatory support, utility management and
- operations. Burman Energy has managed both the complete year-end CDM reporting process
- 14 for distributors on a turnkey basis, and provided specialized support in the preparation of requisite
- reporting schedules and supporting TRC analysis. The firm holds its Certification of Authorization
- 16 from the Professional Engineers of Ontario, and is a commercial steering committee member of
- 17 the Electricity Distributors Association.
- 18 Burman Energy has significant experience in the evaluation of CDM program performance and
- regulatory reporting, and has been involved the following related areas:
- 20 Prepared LRAM and SSM business cases or third party evaluations for 14 distributors.
- 21 Developed a TRC Calculator tool that automates TRC calculations based on OEB
- 22 assumptions and tables. This tool, and/or TRC support services has been used by more than
- 25 distributors. The TRC Calculator was upgraded to automate calculations for LRAM and
- 24 SSM based on OEB endorsed assumptions and measures.
- 25 Currently one of the largest third-party evaluators of Electricity Retrofit Incentive Initiative
- 26 (ERII) project evaluations
- 27 Currently implementing the Direct Install (DI) program for nearly a third of the province's
- 28 LDCs

29

- 30 Burman Energy evaluated Whitby Hydro's funded programs and updated the savings calculations
- 31 to align with the most recently published list of assumptions and measures in accordance with the
- 32 OEB's direction letter issued on January 27, 2009 (Board File No. EB-2008-0352). Burman
- 33 Energy's LRAM Support report (the "Burman Report") details the assumptions used for each
- program; identifies the kWh and kW savings (both gross and net of free ridership) by program by
- 35 customer class; and incorporates the information provided in the OPA 2006-2009 Conservation
- 36 Report for Whitby Hydro. A copy of Burman Report is attached as Appendix L

#### CALCULATION OF PROPOSED LRAM

2 The LRAM is determined by calculating the energy savings for each customer class and

3 assigning a value to those energy savings using the distributor's Board-approved variable

4 distribution charge appropriate to each class. The calculation does not include any Regulatory

5 Asset Recovery rate riders or other approved variable rate riders. The impact of free ridership

6 has been incorporated into the calculations and details are included in the Burman Report.

7 Whitby Hydro has prepared the LRAM rate rider using the lost revenue calculated in the Burman

8 Report plus an applicable amount for carrying costs (interest). Interest charges are required on

the lost revenue in order to maintain the value of the unrecovered funds between the time of loss

and the time of payment and to cover any associated financing costs. Whitby Hydro has applied

the carrying costs to the customer classes in the same proportion as the total lost revenue

12 amounts.

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13 The total LRAM claim is \$510,763 (made up of lost revenue of \$503,392 plus carrying costs of

14 \$7,370). A breakdown of the LRAM claim is as follows:

	Lost Revenue	Proration of Carrying Cost (Interest)	Total LRAM		
Residential	240,890	3,406	244,296		
GS<50 kW	185,802	2,772	188,574		
GS>50 kW	76,701	1,192	77,893		
	503,392	7,370	510,763		

The calculated carrying charges (see table below) assume that lost revenue is accumulated

evenly throughout the year and the OEB prescribed rates have been applied to the opening

17 balances each month.

**LRAM - Carrying Cost Rates and Calculations** 

		Monthly Lost	Closing		
Year	Month	Revenue	Balance	Interest Rate*	Interest \$
2009		5,739	5,739	2.45%	miles con v
	Feb	5,739	11,478	2.45%	12
	Mar	5,739	17,217	2.45%	23
	Apr	5,739	22,956	1.00%	14
	May	5,739	28,696	1.00%	19
	Jun	5,739	34,435	1.00%	24
	Jul	5,739	40,174	0.55%	16
	Aug	5,739	45,913	0.55%	18
	Sep	5,739	51,652	0.55%	21
	Oct	5,739	57,391	0.55%	24
	Nov	5,739	63,130	0.55%	26
	Dec	5,739	68,869	0.55%	29
2010	Jan	17,935	86,804	0.55%	32
	Feb	17,935	104,739	0.55%	40
	Mar	17,935	122,674	0.55%	48
	Apr	17,935	140,609	0.55%	56
	May	17,935	158,544	0.55%	64
	Jun	17,935	176,479	0.55%	73
	Jul	17,935	194,414	0.89%	131
	Aug	17,935	212,349	0.89%	144
	Sep	17,935	230,284	0.89%	157
	Oct	17,935	248,218	1.20%	230
	Nov	17,935	266,153	1.20%	248
	Dec	17,935	284,088	1.20%	266
2011	Jan	18,275	302,364	1.47%	348
	Feb	18,275	320,639	1.47%	370
	Mar	18,275	338,914	1.47%	393
	Apr	18,275	357,190	1.47%	415
	May	18,275	375,465	1.47%	438
	Jun	18,275	393,740	1.47%	460
	Jul	18,275	412,016	1.47%	482
	Aug	18,275	430,291	1.47%	505
	Sep	18,275	448,566	1.47%	527
	Oct	18,275	466,842	1.47%	549
	Nov	18,275	485,117	1.47%	572
	Dec	18,275	503,392	1.47%	594
Total Interes	st				7,370

<sup>\*</sup> OEB Prescribed Interest Rates

#### PROPOSED RATE RIDERS AND BILL IMPACTS

Whitby Hydro proposes a recovery of lost revenue totaling \$510,762 through a volumetric rate rider over a one year period. It is proposed that the new LRAM recovery be added to the existing approved rate rider which has a sunset date of December 31, 2012. This would avoid the addition of a second LRAM rate rider to the rate order resulting in a more simplified and streamlined approach for the customer to understand. In addition, there is expected to be reduced administrative efforts related to implementation and tracking associated with this approach.

In order to facilitate this approach in the Rate Generator IRM3 model, Whitby Hydro has identified a sunset date of December 31, 2011 (versus the actual approved sunset date of December 31, 2012) for the current LRAM rate rider in sheet 6. The New LRAM rate rider which incorporates the currently approved LRAM rate rider plus the additional LRAM rate rider has been entered as a new rate in sheet 14 of the Rate Generator IRM3 model with a sunset date of December 31, 2012. The calculation of the rate rider is detailed below:

	Total LRAM	Annual Recovery	Annual Volume	Additional LRAM Rate Rider	Current Approved LR AM Rate Rider	New LRAM Rate Rider	kWh/kW
Residential	244,296	244,296	364,548,865	0.0007	0.0005	0.0012	kWh
GS<50 kW	188,574	188,574	75,513,331	0.0025	0.0000	0.0025	kWh
GS>50 kW	77,893	77,893	975,051	0.0799	0.0153	0.0952	kW
	510,763	510,763	441,037,247				

Recovery Period (# Years)

Bill Impacts have been summarized for the Residential and GS>50kW customer classes. There are no rate mitigation issues as a result of the LRAM rate rider.

#### Bill Impacts

	Residential	GS<50 kW	GS>50 kW
kWh	800	2,000	40,000
kW	n/a	n/a	100
LRAM rate rider (incremental)	0.0012 /kWh	0.0025 /kWh	0.0952 /kW
LRAM\$	0.96	5.00	9.52
Total Bill	112.64	275.34	4,938.02
LRAM as a % of Total Bill	0.85%	1.82%	0.19%

## **APPENDIX L**

# BURMAN ENERGY CONSULTANT GROUP INC. LRAM SUPPORT



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## Whitby Hydro Electric Corp.

## **LRAM Support**

September 16, 2011

Prepared by: Bart Burman, MBA, BA.Sc. P.Eng., President

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#### Attachments:

Attachment A – CDM Load Impacts by Class and Program

Attachment B - Foregone Revenue by Class and Program

Attachment C - LRAM Totals

Attachment D - OPA Measures and Assumptions

Attachment E – Assumptions and Measures - Whitby Hydro Funded and OPA Community

Initiatives Programs

#### 1. Introduction

Continuing their participation in OPA province wide CDM programs, Whitby Hydro has demonstrated leadership and obtained significant energy and peak reductions in the community they serve. In its prior 2010 rate filing, Whitby Hydro submitted an LRAM claim for \$387,996.05 plus interest/carrying costs, based on results (input assumptions) validated by the OPA up to the end of 2008, and for combined CDM program efforts undertaken between 2006 and 2008.

With continued success in its CDM activities since the previous claim, Whitby Hydro has additional lost revenues that need to be addressed as part of its 2012 IRM3 rate filing with the Ontario Energy Board (OEB).

In accordance with the Ontario Energy Board (OEB) published March 28, 2008 Guidelines for Electricity Distributor Conservation and Demand Management EB-2008-0037 ("CDM Guidelines"), LRAM calculations are required for financial adjustments being claimed. The 2010 application used finalized OPA published program evaluations (for 2008 and prior programs) and the most recently available OPA measures and assumptions at the time of filing. This approach was consistent with the OEB's direction letter, Conservation and Demand Management ("CDM") Input Assumptions Board File No. EB-2009-0192 for Horizon Utilities Corporation that directed LRAM calculations use the most current available input assumptions.

The LRAM claim made in 2010 did not incorporate energy and peak savings beyond what was attributable to 2008 programs up to the end of 2009. Calculations in this claim continue to utilize persistent program evaluation results into 2011.

#### 2. Scope

Whitby Hydro requested that Burman Energy Consultants Group Inc. (Burman Energy) prepare and critically assess an additional LRAM claim for program results to the end of 2010. In lieu of OPA published program evaluation results for 2010, 2009 program results were used as a best representative estimate for 2010 program year results. Adjustments to these estimates may be required to accurately reflect final OPA program evaluation results for 2010 programs.

Burman Energy committed to providing the following:

- 1. Review available suitability of published Whitby Hydro data for determining appropriate input assumptions.
- 2. Prepare and finalize LRAM calculations and assumptions consistent with CDM Guidelines and suitable for inclusion in Whitby Hydro's 2012 IRM3 application, with supporting details.
- 3. Produce a report, recommendations, and support related to LRAM assessments/findings.

In performing the above tasks, Burman Energy's involvement is intended to constitute a third party review as specified in the OEB's CDM Guidelines.

#### 3. LRAM Principles

The OEB issued GUIDELINES FOR ELECTRICITY DISTRIBUTOR CONSERVATION AND DEMAND MANAGEMENT, EB-2008-0037 were applied to the preparation of this LRAM application.

LRAM was calculated as the product of the demand/energy savings by customer class and the Board-approved variable distribution charge appropriate to each respective class for Whitby Hydro Electric Corp. The impact of other Board approved rate riders was not included in the calculations of lost revenues.

The OPA published program evaluation reports were utilized where available in the validation of input assumptions.

#### 4. Process

In calculating LRAM, Burman Energy:

- Reviewed existing LRAM CDM Guidelines and precedents set through LDC submissions to the OEB, to identify the most prudent course for Whitby Hydro's LRAM.
- 2. Sought counsel within OEB staff to validate assumptions and processes to complete LRAM submission consistent with other LDC submissions.
- 3. Reviewed Whitby Hydro's CDM program results and input assumptions.
- 4. Verified correct input assumptions were applied in LRAM calculations.
- 5. Prepared a report and recommendations related to LRAM calculations consistent with OEB CDM Guidelines which are in the accompanying documentation.

#### 5. Results

A review of Whitby Hydro's CDM program supporting data verified that documentation exists to support the use of OPA program evaluations as the basis for LRAM calculations, and support participation levels associated with the LRAM for Whitby Hydro funded CDM and OPA Community Initiative CDM programs. The process included reviewing reports from Whitby Hydro's accounting system, copies of invoices, sign-upsheets for seniors program, and listing of community events attended etc.

At the time of this report's preparation, preliminary and final program evaluations for 2010 OPA programs were unavailable. 2009 results were assumed to be a reasonable

proxy for LRAM calculations forecast into 2010. These calculations will be updated once the OPA publishes preliminary and/or final program evaluations. Input assumptions and free ridership rates are identified in Attachment D (OPA Programs) and Attachment E (OPA Community Initiatives and Whitby Hydro Funded Programs).

The accompanying table below summarizes the calculated amounts for LRAM for Whitby Hydro's OPA programs, Utility funded programs and Third Tranche programs. The calculation of the results, by program and customer class as applicable, are explained in the text below, and detailed in the appended attachment.

	LRAM \$
OPA Programs RESIDENTIAL	\$186,077.51
GENERAL SERVICE <50KW	\$185,191.02
GENERAL SERVICE >50KW	\$73,441.32
Whitby Hydro Funded Programs RESIDENTIAL	\$13,845.84
Third Tranche RESIDENTIAL	\$40,966.26
GENERAL SERVICE <50KW	\$610.57
GENERAL SERVICE >50KW	\$3,259.82
	\$503,392.33

#### 6. Calculation of LRAM

OPA sponsored programs represent lost revenue through their successful implementation and are included in LRAM calculations.

Calculations for impacts of Whitby Hydro sponsored programming have also been included in the above totals. Although not specifically addressed in the CDM Guidelines and not considered Board Approved programming, this assessment was considered to be consistent with the CDM Guideline intention of removing the disincentive of eroding distributor revenues due to lower than forecast revenues. It is Whitby Hydro's contention that the savings associated with these programs should be considered for their impact on revenue and note that the costs of these programs are explicitly excluded for the purpose of rate re-basing. The most recent OPA published assumptions and measures were applied in these calculations for each technology employed.

LRAM amounts were identified by rate class consistent with the CDM Guidelines for programs that impacted revenues from 2009 to 2011 for OPA programs. No adjustments were made to incorporate impacts for any kW/kWh reductions assumed in current Board approved load forecasts.

The sum of all program LRAM calculations, including OPA sponsored programs is \$503,392.33

Attachment A summarizes load impacts by class and program. Attachment B (Foregone Revenue By Class and Program) summarizes the CDM load impacts by program and rate class and the resultant revenue impacts.

The LRAM amounts arising from CDM programs in each respective rate class are allocated to that class for recovery.

#### 7. Recommendations

Burman Energy recommends the following:

- 1. LRAM amounts arising from CDM programs in each rate class be allocated to that class for recovery.
- 2. Prepare adjustments to account for any kW/kWh savings amounts included in the most current load forecast.
- 3. Incorporate impacts of final OPA program evaluation reports into LRAM and rate filing addenda as required.
- 4. Rate impacts, proposed rate riders and respective terms to mitigate LRAM recovery be addressed by Whitby Hydro

ATTACHMENT A
CDM Load Impacts by Class and Program

		NET GROSS		NET		GROSS		NET		GROSS			
Class	Year(s)	<u>2009</u>		<u>2009</u>		<u>2010</u>		<u>2010</u>		<u>2011</u>		<u>2011</u>	
Program	Implemented	<u>kWh</u>	<u>kW</u>										

Residential													
Secondary Fridge Retirement Pilot	2006					46,895	10.63	52,106	11.81	46,895	10.63	52,106	11.81
Cool & Hot Savings Rebate	2006 - 2007					300,537	230.57	509,562	389.24	300,537	230.57	509,562	389.24
Every Kilowatt Counts	2006-2007					1,481,344	74.29	1,916,752	94.15	1,481,344	74.29	1,916,752	94.15
Great Refrigerator Roundup	2007-2010	349,756	51.23	655,997	98.36	1,245,185	163.80	2,435,128	324.20	1,244,771	161.86	2,434,167	319.71
Summer Savings	2007					33,840	42.64	282,003	355.32	33,840	42.64	282,003	355.32
Social Housing – Pilot	2007					100,667	11.84	100,667	11.84	100,667	11.84	100,667	11.84
Cool Savings Rebate Program	2008-2010	252,765	166.48	591,593	380.85	704,686	459.11	1,529,883	980.72	704,686	459.11	1,529,883	980.72
Every Kilowatt Counts Power Savings Event	2008-2010	439,520	44.53	1,197,868	121.55	1,867,370	140.98	4,776,057	363.22	1,849,132	140.23	4,661,556	358.28
peaksaver®	2008-2010												l
Summer Sweepstakes	2008					134,919	54.24	173,896	69.91	134,919	54.24	173,896	69.91
Renewable Energy Standard Offer	2007, 2008					2,278	2.00	2,278	2.00	2,278	2.00	2,278	2.00
Community Initiatives - 13W CFL	2008-2010					233,003	5.03	293,159	6.33	311,664	6.73	405,532	8.76
2008						125,064	2.70	138,960	3.00	125,064	2.70	138,960	3.00
2009						107,939	2.33	154,199	3.33	107,939	2.33	154,199	3.33
2010						0	0.00	0	0.00	78,661	1.70	112,372	2.43
General Service<50kW													
High Performance New Construction	2008-2010	55,534	24	79,335	35	112,844	51	161,206	73	112,844	51	161,206	73
Power Savings Blitz	2008-2010	1,926,396	494	2,027,785	520	3,870,733	990	4,074,862	1,042	3,870,733	990	4,074,862	1,042
General Service>50kW to 4,999kW													
Demand Response 1	2006 -20010	48,321	1,100	48,321	1,100	48,321	1,100	48,321	1,100				l
Demand Response 2	2009-2010	459,995	747	459,995	747	459,995	747	459,995	747				l
Demand Response 3	2008-2010	8,786	1,067	8,786	1,067	8,786	1,067	8,786	1,067				l
Electricity Retrofit Incentive Program	2007-2010	1,587,703	207	2,327,225	311	3,636,528	505	5,450,380	779	3,636,528	505	5,450,380	779
Loblaw & York Region Demand Response	2006-2010	0.00	183	0.00	183	0.00	183	0.00	183				

#### Whitby Hydro Funded Programs

RESIDENTIAL									
Seniors Program		89,642	42.45	99,602	47.16	105,659	420.45	115,619	425.16
13W CFL	2008	75,038	1.62	83,376	1.80	75,038	1.62	83,376	1.80
Light Timers	2009	14,604	40.83	16,226	45.36	14,604	40.83	16,226	45.36
Power Bars	2010	0	0.00	0	0.00	16,017	378.00	16,017	378.00
Low Income		141,718	10.78	164,516	12.13	179,006	11.58	217,784	13.28
13W CFL	2008	116,726	2.52	129,696	2.80	116,726	2.52	129,696	2.80
13W CFL	2009	22,210	0.48	31,729	0.69	22,210	0.48	31,729	0.69
Light Timers	2009	2,782	7.78	3,091	8.64	2,782	7.78	3,091	8.64
13W CFL	2010	0	0.00	0	0.00	37,288	0.81	53,268	1.15
Community Events		205,022	4.43	237,436	5.13	273,307	5.90	334,986	7.23
13W CFL	2008	174,673	3.77	194,081	4.19	174,673	3.77	194,081	4.19
13W CFL	2009	30,349	0.66	43,356	0.94	30,349	0.66	43,356	0.94
13W CFL	2010	0	0.00	0	0.00	68,285	1.47	97,550	2.11

#### Third Tranche

RESIDENTIAL										
Education & Training			595,013	12.85	661,125	14.27	595,013	12.85	661,125	14.27
13W CFL	2006		251,254	5.42	279,171	6.03	251,254	5.42	279,171	6.03
13W CFL	2007		343,759	7.42	381,955	8.25	343,759	7.42	381,955	8.25
Community Events			772,687	17	858,541	19	772,687	17	858,541	19
13W CFL	2006		125,064	2.70	138,960	3.00	125,064	2.70	138,960	3.00
13W CFL	2007		647,623	13.98	719,581	15.54	647,623	13.98	719,581	15.54
Seniors Care Package			105,907	17	117,341	18	105,907	17	117,341	18
13W CFL	2006		68,202	1.47	75,780	1.64	68,202	1.47	75,780	1.64
5W Mini Lights	2006		3,878	10.31	4,082	10.85	3,878	10.31	4,082	10.85
13W CFL	2007		32,016	0.69	35,574	0.77	32,016	0.69	35,574	0.77
5W Mini Lights	2007		1,811	4.81	1,906	5.07	1,811	4.81	1,906	5.07
GENERAL SERVICE <50KW										
Seasonal Lighting			16,282	105.04	17,139	110.60	16,282	105.04	17,139	110.60
5W SLED	2006		16,168	104.31	17,019	109.80	16,168	104.31	17,019	109.80
Mini Lights SLED	2006		114	0.73	120	0.80	114	0.73	120	0.80
GENERAL SERVICE >50KW										
Durham Non Profit Housing			109,862	37.26	122,069	41.40	109,862	37.26	122,069	41.40
Energy Star Fridge	2006		17,766	2.52	19,740	2.80	17,766	2.52	19,740	2.80
1Lamp T8 32W	2006		20,127	7.59	22,364	8.44	20,127	7.59	22,364	8.44
2Lamp T8 32W	2006		62,348	23.52	69,276	26.13	62,348	23.52	69,276	26.13
4Lamp T8 32W	2006		9,620	3.63	10,689	4.03	9,620	3.63	10,689	4.03

#### ATTACHMENT B

Durham Non Profit Housing

2006

		2008			2009				2010			2	011		
Class Program	Year Implemented	rate per unit	Load Unit	kWh or kW	Rate per Unit	Revenue	Load Unit	kWh or kW	Rate per Unit	Revenue	Load Unit	kWh or kW	Rate per Unit	Revenue	Total Revenue
	•	•					•								
OPA Programs															
Residential															
Secondary Fridge Retirement Pilot	2006	0.0136	0	kWh	0.0137	\$0.00	46,895	kWh	0.0137	\$642.47	46,895	kWh	0.0141	\$661.23	\$1,303.69
Cool & Hot Savings Rebate	2006 - 2007	0.0136	0	kWh	0.0137	\$0.00	300,537	kWh	0.0137	\$4,117.35	300,537	kWh	0.0141	\$4,237.57	\$8,354.92
Every Kilowatt Counts	2006-2007	0.0136	0	kWh	0.0137	\$0.00	1,481,344	kWh	0.0137	\$20,294.41	1,481,344	kWh	0.0141	\$20,886.95	\$41,181.35
Great Refrigerator Roundup	2007-2010	0.0136	349,756	kWh	0.0137	\$4,780.00	1,245,185	kWh	0.0137	\$17,059.04	1,244,771	kWh	0.0141	\$17,551.28	\$39,390.32
Summer Savings	2007	0.0136	0	kWh	0.0137	\$0.00	33,840	kWh	0.0137	\$463.61	33,840	kWh	0.0141	\$477.15	\$940.76
Social Housing – Pilot	2007	0.0136	0	kWh	0.0137	\$0.00	100,667	kWh	0.0137	\$1,379.14	100,667	kWh	0.0141	\$1,419.40	\$2,798.54
Cool Savings Rebate Program	2008-2010	0.0136	252,765	kWh	0.0137	\$3,454.46	704,686	kWh	0.0137	\$9,654.20	704,686	kWh	0.0141	\$9,936.08	\$23,044.74
Every Kilowatt Counts Power Savings Event	2008-2010	0.0136	439,520	kWh	0.0137	\$6,006.77	1,867,370	kWh	0.0137	\$25,582.98	1,849,132	kWh	0.0141	\$26,072.77	\$57,662.51
peaksaver®	2008-2010	0.0136	0	kWh	0.0137	\$0.00	0	kWh	0.0137	\$0.00	0	kWh	0.0141	\$0.00	\$0.00
Summer Sweepstakes	2008	0.0136	0	kWh	0.0137	\$0.00	134,919	kWh	0.0137	\$1,848.39	134,919	kWh	0.0141	\$1,902.36	\$3,750.75
Renewable Energy Standard Offer	2008- 2009	0.0136	0	kWh	0.0137	\$0.00	2,278	kWh	0.0137	\$31.20	2,278	kWh	0.0141	\$32.11	\$63.32
Community Initiatives - 13W CFL	2009-2010	0.0136	0	kWh	0.0137	\$0.00	233,003	kWh	0.0137	\$3,192.15	311,664	kWh	0.0141	\$4,394.46	\$7,586.61
,					0.020	7				70,202.20	0,00			¥ 1,000 11110	41,000.00
GENERAL SERVICE Less Than 50kW															
High Performance New Construction	2008-2010	0.0180	55,534	kWh	0.0181	\$1,003.32	112,844	kWh	0.0181	\$2,042.48	112,844	kWh	0.0194	\$2,189.18	\$5,234.99
Power Savings Blitz	2008-2010	0.0180	1,926,396	kWh	0.0181	\$34,803.56	3,870,733	kWh	0.0181	\$70,060.26	3,870,733	kWh	0.0194	\$75,092.21	\$179,956.03
Tower Savings Biltz	2000-2010	0.0160	1,320,330	KVVII	0.0101	Ş34,803.30	3,870,733	KVVII	0.0101	\$70,000.20	3,670,733	KVVII	0.0154	\$75,052.21	\$175,550.05
General Service>50kW to 4,999kW															
Demand Response 1	2006 -20010	3.3595	1,100	kW	3.3729	\$3,709.46	1,100	kW	3.3729	\$3,709.46	0	kW	3.9178	\$0.00	\$7,418.91
Demand Response 2	2009-2010	3.3595	747	kW	3.3729	\$2,518.83	747	kW	3.3729	\$2,518.83	0	kW	3.9178	\$0.00	\$5,037.66
Demand Response 3	2008-2010	3.3595	1,067	kW	3.3729	\$3,598.33	1,067	kW	3.3729	\$3,598.33	0	kW	3.9178	\$0.00	\$7,196.66
Electricity Retrofit Incentive Program	2007-2010	3.3595	207	kW	3.3729	\$8,376.28	505	kW	3.3729	\$20,436.82	505	kW	3.9178	\$23,738.43	\$52,551.53
Loblaw & York Region Demand Response	2006-2010	3.3595	183	kW	3.3729	\$618.28	183	kW	3.3729	\$618.28	0	kW	3.9178	\$0.00	\$1,236.56
													-		\$444,709.85
Whitby Hydro Funded Programs															
Residential															
Seniors Program	2008-2010						89,642	kWh	0.0137	\$1,228.10	105,659	kWh	0.0141	\$1,489.79	\$2,717.89
Low Income	2008-2010						141,718	kWh	0.0137	\$1,941.54	179,006	kWh	0.0141	\$2,523.99	\$4,465.53
Community Events	2008-2010						205,022	kWh	0.0137	\$2,808.80	273,307	kWh	0.0141	\$3,853.62	\$6,662.42
															\$13,845.84
Third Tranche															
RESIDENTIAL	2005 205-						505.043	LAND	0.0427	60.454.66	505.043	LAAdh	0.0444	¢0.200.60	646 544 55
Education & Training	2006, 2007						595,013	kWh	0.0137	\$8,151.68	595,013	kWh	0.0141	\$8,389.68	\$16,541.36
Community Events	2006, 2007						772,687	kWh	0.0137	\$10,585.81	772,687	kWh	0.0141	\$10,894.89	\$21,480.70
Seniors Care Package	2006, 2007						105,907	kWh	0.0137	\$1,450.92	105,907	kWh	0.0141	\$1,493.28	\$2,944.20
GENERAL SERVICE <50KW															
Seasonal Lighting	2006						16,282	kWh	0.0181	\$294.70	16,282	kWh	0.0194	\$315.87	\$610.57
Scasonal Eighting	2000						10,202	KVVII	0.0101	Q234.70	10,202	IV VVIII	0.0154	γ313.07	Ç010.57
GENERAL SERVICE >50KW															
Durham Non Brofit Housing	2006						27.26	L\A/	2 2720	¢1 500 00	27.26	L\A/	2 0179	¢1 751 72	¢2 2E0 92

\$3,259.82 *\$44,836.65* 

\$503,392.33

37.26

3.3729

\$1,508.09

37.26

3.9178

\$1,751.73

#### ATTACHMENT C LRAM Totals

#### Rate Class

	LRAM \$
OPA Programs	
RESIDENTIAL	\$186,077.51
GENERAL SERVICE <50KW	\$185,191.02
GENERAL SERVICE >50KW	\$73,441.32
Whitby Hydro Funded Programs RESIDENTIAL	\$13,845.84
Third Tranche	
RESIDENTIAL	\$40,966.26
GENERAL SERVICE <50KW	\$610.57
GENERAL SERVICE >50KW	\$3,259.82
	\$503,392.33

#### OPA Conservation & Demand Management Programs Measure Results at End-User Level

The content will be content with the content will be content wit	Eor: Whithy	ts at End-User Level																
March   Marc	# Initiative Number	Initiative Name	Program Name	Program Year	Results Status	# Masser Name	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Unit Savings Assumptions Net Summer Peak Demand Savings (kW) Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)	Activity Results (#)	Gross Summer Peak Demand Savings (kW)	Gross Annual C Energy L Savings E (kWh)	Specific Results Iross Net Sr Lifetime Peak Energy Savin Savings	mmer Net Annur Demand Energy gs (kW) Savings (kWh)	al Net Lifetime Energy Savings (kWh)
Company		Country Delicense Decision of Disc		-	W 5	( Address Delivers		70 4.00	100	2015	0.400				0		40.00	200 200 200
Column	2	Secondary Refrigerator Retirement Pilot Cool R. Hot Swiger Rehote	Consumer	20	36 Final	Neuropeanor Nationalities	0.2	104 90	5,400	0.184 8	10 4,860	90.0	0 1.819	0.37	1,637	9,821	0.33 1	1,473 8,839
Second Column	4	Cool & Hot Savings Rebate	Consumer	200	36 Final	1 (contra) start - Central and Contrations - Cold Savings 2   Programmable Thermostat - Cool Savings 2   Contral Mr. Conditionar Vancous - Cool Savings	0.1	81 17	7 3,179	0.163	59 2,861	90.0 18.	91.902	16.64	16,232	292,174	14.98 14	4,609 262,957
Column	6	Cool & Hot Savings Rebate	Consumer	20	36 Final	4 Energy Stat* Central Air Conditioner - Hot Savings	0.1	169 15	5 2.78	0.097	89 1.595	57.2 18.	0 24.570	4.16	3.807	68.518	2.38 2	
Column	8	Cool & Hot Savings Rebate Cool & Hot Savings Rebate	Consumer	20	36 Final	5. Efficient Furniace with CCM - Hot Savrogs  6. Programmable Thermostat - Hot Savrogs	0.4	196 83 128 5	12,550		94 7,417 15 221	59.1 15. 1 27.5 15.	0 51.721	1.32	2,562	38,434	0.36	704 10,555
Column	10	Every Kilowatt Counts Every Kilowatt Counts	Consumer	20	36 Final	1 Energy Star - Company mourecome (upon state - spring Campage)  2 Electric Hinner - Spring Ampaign  3 Electric Hinner - Spring Ampaign  4 Electric Hinner - Spring Ampaign  5 Electric Hinner - Spring Ampaign  6 Electric Hinner - Spring Ampaign  7 Electric Hinner - Spring Ampaign  7 Electric Hinner - Spring Ampaign  8 Electric Hinner - Spring Ampaign  8 Electric Hinner - Spring Ampaign  8 Electric Hinner - Spring Ampaign  9 Electric Hinner - Spring Ampaign  9 Electric Hinner - Spring Ampaign  1 Electric Hinner - Spring Ampaign  2 Electric Hinner - Spring Ampaign  1 Electric Hinner - Spring Ampaign  2 Electric Hinner - Spring Ampaign  2 Electric Hinner - Spring Ampaign  2 Electric Hinner - Spring Ampaign  3 Electric Hinner - Spring Ampaign  4 Electric Hinner - Spring Ampaign  5 Electric Hinner - Spring Ampaign  6 Electric Hinner - Spring Ampaign  7 Electric Hinner - Spring Ampaign  8 Electric Hinner - Spring Ampaign  8 Electric Hinner - Spring Ampaign  9 Electric Hinner - Spring Ampaign  9 Electric Hinner - Spring Ampaign  9 Electric Hinner - Spring Ampaign  1	0.0	18	3,660	0.000 1	94 376 65 3,294	90.0 4.	0 11,216.568	0.00	1,171,010 57,545	4,684,039 1,150,894	0.00 51	,909 4,215,635 1,790 1,035,804
Column	11	Every Kilowatt Counts	Consumer	20	06 Final 06 Final	3 Programmable Thermocates - Spring Campaign 4 Energy Starf - Celling Flam - Spring Campaign 5 Celling - Spring Campaign 6 Celling - Spring Campaign 7 Celling Flam - Spring Campaign 8 Celling - Spring Campaign 8 Celling - Spring Campaign 9 Celling - Spring Campaign	0.0	14 14	5 3,240 1 2,820	0.013 1	94 2,916 27 2,538	90.0 15. 90.0 20.	0 136.784	6.84 1.46	14,672	293,434	1.31 13,	.591 398,861 1,205 264,090
Column	13	Every Kilowatt Counts	Consumer	201	36 Final	5 Energy Star* Compact Fluorescent Light Bulb - Autumn Campaign  6 Concept Light Emitting Dodg Light String - Autumn Campaign  6 Concept Light Emitting Dodg Light String - Autumn Campaign	0.0	300	4 41	0.000		90.0 4	0 16,630.853	0.00	123,093	3,692,802	0.00 110	
Column	15 16	Every Kilowatt Counts	Consumer Consumer	201	36 Final 36 Final	7 Programmable Themostats - Autumn Campaign 8 Dimmers - Autumn Campaign 9 Dimmers - Autumn Campaign	0.1	118 52	9,398	0.106 4	70 8,458 25 1,251	90.0 18.	0 263.878 0 208.654	31.07	137,769 29,003	2,479,848	27.96 123 0.00 2f	6 103 261 026
Column	17 18	Every Kilowatt Counts Every Kilowatt Counts	Consumer Consumer	20	16 Final	9 Indoor Motion Sensors - Autumn Campaign	0.0	000 20 100 1,46	9 4,180 5 26,390	0.000 1 0.000 1,3	88 3,762 20 23,754	90.0 20.	0 74.871 0 15.717	0.00	15,648 23,046	312,959 414,829	0.00 14 0.00 2f	.083 281,663 3,741 373,346
Column	19 20	Demand Response 1 Loblaw & York Region Demand Response	Business, Industrial Business, Industrial	200	06 Final 06 Final	1 Woluntary Load Sheidding Project 1 Rodan Contract	Custom 3,000.0	Custom	Custom	Custom Custom 3,000.000	Custom 0 0	100.0 1.	0 0.059	1,738.27 19.63	0	0	1,738.27 19.63	0 0
Company	21 22	Loblaw & York Region Demand Response	Business, Industrial Consumer	20	06 Final 07 Final	2 Loblaw Contract 1 Bottom Frequer Fridge	10,000.0	100	9,578	10,000.000	0 0	100.0 1.	0 0.007	65.45 0.51	4,675	42.078	65.45	0 0
Column	23	Great Refrigerator Roundup	Consumer	201	37 Final	2 Chest Freezer 3 Side by Side Fridge-Freezer	0.0	97 47 197 90	3,772	0.031 2	16 1,724 52 3.171	45.7 8.	0 142.294	9.60	67,086 32,699	536,691 294,295	4.39 30 1.38 1.	.669 245,355 2,801 115,211
Second	25 6	Great Refrigerator Roundup	Consumer	20	07 Final	4   Single Door Fridge 5   Small Feeper Funder 10 miles feet	0.0	178 72	6,493	0.030 2	82 2,541 02 815	39.1 9.	0 100.681	7.83	72,617	653,552	3.06 28	8,428 255,853 530 4.239
1.   1.   1.   1.   1.   1.   1.   1.	27	Great Refrigerator Roundup	Consumer	20	37 Final	6 Small Fridge (under 10 cubic feet)	0.0	152 49		0.016 1	47 1,327	30.1 9.	0 7.896	0.41	3,869	34,818	0.12 1	165 10,481
1.   1.   1.   1.   1.   1.   1.   1.	29	Great Refrigerator Roundup	Consumer			3 Upright Freizer  Number of Proceedings of the Control of the Con	0.1	106 74	3 5,94		40 2,717	45.7 8.			20,435		1.34 9	1,342 74,737
Column	31	Cool & Hot Savings Rebate	Consumer	20	37 Final	1 Energy Star* Central Air Conditioner - Hot Savinas	0.1	69 15	5 2.78	0.097	89 1.595				3.842	69.156	2.40 2	1198 39.557
	33	Cool & Hot Savings Rebate	Consumer	200	07 Final	2 Stones validation con - Not Average 3 Programma Con - Not Average 3 Programma Con - Not Average 4 Stones validation - Not Average 5 Programma Con - Not Average 6 Programma Con - Not Average 7 Programma Con - Not Average			4 80	0.008	15 221	27.5 15.	0 48.248	1.33	2,586		0.37	710 10,653
1.   1.   1.   1.   1.   1.   1.   1.	35	Cool & Hot Savings Rebate	Consumer	201	37 Final	5 Energy Star® Central Air Conditioner, Tier 1 - Cool Savings			5 2,78		89 1,595		0.000			0	0.00	0 0
Column	37	Cool & Hot Savings Rebate	Consumer	200	37 Final	Nebolatili estruately rativate with tunk of Loot Javings     High Efficiency Partiace with tunk of Loot Javings     High Efficiency Partiace with tunk of Loot Javings	0.4	96 83	7 12,550		94 7,417		0.000	0.00	0	3,214,803	0.00	0 0
Property	39	Cool & Hot Savings Rebate Cool & Hot Savings Rebate	Consumer	20	27 Final 27 Final	8 Programmable Thermostat - Cool Savings 9 Central Air Conditioner Tune-ups - Cool Savings	0.0	128 5 157 23	5 1,175	0.008	15 221 37 185	27.5 15.7 5.	0 239.308	60.96	55.751	278,757	9.58 g	523 52350 1,760 43,800
Property	41 1	Every Kilowatt Counts	Consumer	200	ov Final	2 20 W CFL	0.0	02 6	2 49	0.001	268 48 388	78.0 8. 1 78.0 8.	0 3,272.086	26.13 6.22	202 102	1,625,572	20.38 674 4.85 158	1,267,946
Company	43 1	Every Kilowatt Counts Every Kilowatt Counts	Consumer Consumer	200	27 Final 27 Final	5 Itherpy star* Light Institute 4 TS Plucrescent Tube	0.0	006 12 001 3	7 670		516 1,082 29 516	55.0 16. 77.0 18.	0 78.072 0 153.014	0.44 0.18	9,595 5,692		0.24 5 0.14 4	277 84,436 4,383 78,893
Company	45	Every Kilowatt Counts	Consumer	20	37 Final	5 Seasonal LED Light String 6 Project Porchlight CFL	0.0	01 4	4 60 3 34	0.001	7 34 33 261	76.0 8.	4.229.698	5.50	181.877	1.455.016	4.18 138	748 178,739 1227 1105.812
Columbia	47 1	Every Kilowatt Counts	Consumer	200	07 Final 07 Final	8 Energy Star* Cening Fan	0.0	03 9	2 898	0.002	1 3 49 494		0 2,580.522 0 162.133	0.00	12,412 14,560	145,595	0.25 8	614 8,068 1,008 80,077
1		Every Kilowatt Counts  Every Kilowatt Counts	Consumer			9 Furnace Filter 10 Power Bar with Timer	0.0	106 7	2 72	0.005	21 21 56 557	55.0 1. 77.0 10.	0 653.285 0 71.414	7.32 0.45		51.704	0.35 3	.546 13,546 3,981 39,812
Part	50 I	Every Kilowatt Counts Every Kilowatt Counts	Consumer Consumer	200	37 Final 37 Final	11 Lighting Control Device 12 Outdoor Motion Sensor	0.0	119 7 100 16	2 72	0.000	40 397 88 879	55.0 10. 55.0 10.	0 826.838 0 258.147	15.30	59,698 41,252	412 519	8.41 32 0.00 27	.834 328,337 2,689 226,885
Part	53 1		Consumer Consumer			13 Dimmer Switch 14 Programmable Thermostat	0.0	00 7	1 233 5 1,123		13 130 41 620	55.0 10. 55.0 15.	0 164.028 0 157.624	0.11			0.06 2 0.00 f	.138 21,381 5,511 97,660
March   Marc	54	peaksaver®	Consumer, Business Consumer, Business	200	07 Final 07 Final	1 Residential Air Conditioner - Switch 2 Residential Air Conditioner - Thermostat	0.6	30		0.567	0 0	90.0 12.	0.000	0.00	0	0	0.00	0 0
Margin   M	56 5	peaksaver®	Consumer, Business	20	27 Final	3 Residential Electric Water Heater 4 Commercial Air Conditioner - Switch	0.3	100		0.270	0 0	90.0 12.	0.000	0.00	0	0	0.00	0 0
Mary   Control    58	peaksaver®	Consumer, Business	200	37 Final	5 Commercial Air Conditioner - Thermostat	4.0	000		3.600	0 0	90.0 12.	0.000	0.00	0	0	0.00	0 0	
1   1   1   1   1   1   1   1   1   1	60 10	Summer Savings	Consumer	20	37 Final		2.9	125 5,45	5,453	0.351 6	54 654	12.0 1.	0 278.549	814.65	0	1,518,845	97.76 182 0.00	261 182,261
1   1   1   1   1   1   1   1   1   1	62 10	Summer Savings Summer Savines	Consumer	200	07 Final	Households, Change in Behaviour Only - Compact Fluorescent Light Bulb Related     Households, Combination of Change in Behaviour and "Pulled Forward" Equipment - Behaviour Related	0.0	000 66 2.91	2.91	0.000	0 0	12.0 0.	0 278.549 0 278.549	436.08	813.032	813.032	0.00 52.33 9°	0 0
1   1   1   1   1   1   1   1   1   1	65 1	Summer Savings Summer Savings	Consumer Consumer	200	07 Final	Households, Combination of Change in Behaviour and "Pulled Forward" Equipment Felgated     Households, Combination of Change in Behaviour and "Pulled Forward" Equipment - Compact Fluorescent Light Bulb Related	1.3	174 1,66 105 17	2 3,325 1 1.36	0.165 1	99 399 21 164	12.0 2.	0 278.549 0 278.549	382.65 1.48	463,019 47,607	926,038 380,860	45.92 55 0.18	.562 111,125 5,713 45,703
1   1   1   1   1   1   1   1   1   1	66 11	Summer Savings Summer Savings	Consumer	200	07 Final	7 Households, Change in Behaviour and Incremental Equipment (With Full Equipment Life) - Behaviour Related 8 Households, Change in Behaviour and Incremental Equipment (With Full Equipment Life) - Equipment Related	1.7	44 4,82 164 64	4,822	0.209 5	79 579 77 1.080		0 278.549 0 278.549	485.84 352.12	1,343,220 179.101	1,343,220 2.507.418	58.30 161 42.25 2:	,186 161,186 1.492 300.890
	68 11 69 1:	Summer Savings Aboriginal	Consumer	200	07 Final 07 Final	1 Conservation Kits	0.0	106 19	) 1,58i ) 3,600	0.001	24 191 00 3,600	12.0 8.	0 278.549	1.72	55,294 0	442,353	0.21 6,	.635 53,082 0 0
	70 1; 71 1;	Affordable Housing Pilot Affordable Housing Pilot	Consumer Low-Income	200	07 Final 07 Final	1 1 - T8 32W w/EL ballast	0.0	113 3	5 650	0.013	30 422 46 650	100.0 14.	0.000	0.00		0	0.00	0 0
Control of Control o	72 1: 73 1:	Affordable Housing Pilot Affordable Housing Pilot		200 200	07 Final 07 Final	3 Air-source Heat Pump - Split 4 Automated Controls for HVAC	6.0	079 4,43 000 18,56	7 62,118 5 259,910	6.079 4,4 0 0.000 18,5	37 62,118 65 259,910	100.0 14. 100.0 14.			0	0	0.00	0 0
1	74 1; 75 1;	Affordable Housing Pilot Affordable Housing Pilot	Consumer Low-Income Consumer Low-Income	20 20	07 Final 07 Final		0.0	111 1	7 23	0.011	17 238 7 98	100.0 14. 100.0 14.	0.000	0.00	0	0	0.00	0 0
1.			Consumer Low-Income Consumer Low-Income			7 Cailing Fan (in-suite) 8 Central Air Conditionins System - Single			7 98		7 98 07 11.298			0.00	0	0	0.00	0 0
1.	78 11 79 11	Affordable Housing Pilot	Consumer Low-Income	200	37 Final 37 Final	9 Central Air Conditioning System - Split 10 CFL Screw-In 15W - in suite	0.0	105	5 20,384 0 2,520	0.005	56 20,384 80 2,520		0.000	0.00	0	0	0.00	0 0
1.0   Marche State Print   County in tensor   1.0	80 1	Affordable Housing Pilot	Consumer Low-Income	20	37 Final	12 Dimmer Switch	0.0	104 13	3 4,200 3 1,940	0.004 1	00 4,200 39 1,946	100.0 14. 100.0 14.	0.000	0.00		0		0 0
Section from the form of the form of the first from the form of the first from	82 1 83 1	Affordable Housing Pilot Affordable Housing Pilot	Consumer Low-Income Consumer Low-Income	200	37 Final 37 Final	13 Energy Star Clothaswasher 14 Energy Star Dishwasher	0.0	110 13	7 4,018 5 1,904	0.029 2	87 4,018 36 1,904	100.0 14 100.0 14	0.000	0.00	0	0	0.00	0 0
1   1   Marche Name Park   Contract (as instead   1   1   1   1   1   1   1   1   1	84 1 85 1	Affordable Housing Pilot Affordable Housing Pilot	Consumer Low-Income Consumer Low-Income	20 20	07 Final 07 Final	15 Energy Star Refriserator 16 Flood Light, 26W Ruorescent Fixture	0.0	107 6 113 12	9 966	0.007	69 966 28 1,792	100.0 14.	0.000	0.00	0	0	0.00	0 0
1   1   Marche Name Park   Contract (as instead   1   1   1   1   1   1   1   1   1	86 1	Affordable Housing Prot	Consumer Low-Income			17 Front Loading Washing Machine 18 Furnace	0.0	11 1,10	3 15,512 5 356	0.111 1,1	08 15,512 25 350	100.0 14.	0.000	0.00	0	0	0.00	0 0
1.5   1.5   Affords recognized   1.0   1	88 1 89 1	Affordable Housing Pilot Affordable Housing Pilot	Consumer Low-Income			19 Furnace with DC Motor 20 Ground-source Heat Pump					45 630 45 49,630	100.0 14.			0	0	0.00	0 0
13   Abrigate monte plant   Comment can monte   200   Final   A   100   Comment (a) plant plan	91 1	Affordable Housing Pilot	Consumer Low-Income	20	37 Final	22 Motion Detector	0.0	000 20		0.000 2	09 2,926	100.0 14.	0.000	0.00	0	0	0.00	0 0
10   Total Anticole Secure Intelle Comment (according to Comment	93 1.	Affordable Housing Pilot Affordable Housing Pilot	Consumer Low-Income Consumer Low-Income	20	37 Final 37 Final	24 Other CFL Screw-in Light (please specify)	0.0	111 38	F 2,926 3 5,356			100.0 14	0.000	0.00	0	0	0.00	0 0
10   10	95 1	Affordable Housing Pilot Affordable Housing Pilot	Consumer Low-Income Consumer Low-Income	20	27 Final 27 Final	25 Other Exterior Capiting (please specify) 26 Other Parking Garage Lighting (please specify)	0.0	151 16 151 44	2 6,19	0.013 1	42 6,193	100.0 14.			0	0	0.00	0 0
10   10	96 1 97 1	Affordable Housing Pilot Affordable Housing Pilot	Consumer Low-Income Consumer Low-Income	200	07 Final 07 Final	27 Photo Sensors 28 Programmable Thermostat	0.0	100 29 113 63	2 4,08i 1 8,83	0.000 2	92 4,088 31 8,834	100.0 14. 100.0 14.	0.000	0.00	0	0	0.00	0 0
10   10	98 1 99 1	Affordable Housing Pilot Affordable Housing Pilot	Consumer Low-Income	20	07 Final 07 Final	29 Timer - Outdoor Light 30 (ventilating Fan (in-suite)	0.0	000 29 001 1	2 4.089	0.000 2	92 4.089 12 168	100.0 14.	0.000	0.00	0	0	0.00	0 0
15	101 14	Energy Efficiency Assistance for Houses Pilot	Consumer Low-Income Consumer Low-Income	20	37 Final	1 Custom Retroft Projects 1 Custom Retroft Projects	Custom	Custom		Custom Custom Custom Custom	Custom	100.0 19.	0.000	0.00	100,667	1,006,668		0 1,006,668
15   15   Teacher Compensation   15   Teacher Compensati	103 1	Toronto Comprehensive	Business Business	20	37 Final	1 Toronto Hydro-Electric System Limited Project	Custom	Custom	Custom	Custom Custom	Custom	90.0 5.	0.000	0.00		0	0.00	0 0
Fig.	105 16	Toronto Comprehensive				3 Building Owners & Managers Association Project	Custom	Custom	Custom	Custom Custom	Custom	90.0 5.	0.000	0.00	0	0	0.00	0 0
100   100		Demand Response 1 Loblaw & York Region Demand Response	Business, Industrial Business, Industrial			1 Woluntary Load Shedding Project 1 Rodan Contract	16,400.0	Custom	Custom	Custom Custom 16,400.000	0 Custom		0 0.099		0	0	101.68	0 0
1.5   Coast Reference contained   Comment   2000 First   1.5   Coast Reference contained   1.5   Coast Reference contained   1.5   Coast Reference contained   1.5   Coast Reference   1.5   Coast R	109 15	Renewable Energy Standard Offer	Consumer, Business, Industrial	20	7 Final	Z LGGW-Contract  1 Water	Custom	Custom	Custom	Custom Custom		100.0 20.	0.000	0.00	0	- 0	0.00	0 0
1.5   Coast Reference contained   Comment   2000 First   1.5   Coast Reference contained   1.5   Coast Reference contained   1.5   Coast Reference contained   1.5   Coast Reference   1.5   Coast R	110 1	Renewable Energy Standard Offer Renewable Energy Standard Offer	Consumer, Business, Industrial	20	37 Final 37 Final	2 Solary Sind	Custom	Custom	Custom	Custom Custom		100.0 20. 100.0 20.	0.000	0.00	0	0	0.00	0 0
15   Corn Infragrate Products   Comment   200   Fred	113 21	Great Refrigerator Roundup	Consumer	20	38 Final	1 Bottom Freezer Fridge	0.0	179 77	5 6,975	0.044 4	26 3,836	55.0 9.	0 5.875	0.47	4,553	40,976	0.26 2	504 22,537
32   Seast Infragrant From Indiana   Communer   2000 Final   3   Seast Treaser Indiana (Seast Seast	115 21	Great Refrigerator Roundup		200	38 Final	3 Side by Side Fridge-Freezer	0.0	179 77	5 6,975	0.044 4			0 54.827	4.35	42,491	382,418	2.39 2?	3,370 210,330
132   Octat Philipper Sympholy   Computer   2000   Fred			Consumer	200	36 Final	4 Sanes poor Fridge 5 Small Freezer (under 10 cubic feet)	0.0	185 74	5.920		26 3,896 BS 3,078	55.0 9. 1 52.0 8.	0 1.697	0.14			0.07	653 5,225
13   14   15   15   15   15   15   15   15	119 21	Great Refrigerator Roundup	Consumer	20	38 Final	7 Top Freezer Fridge	0.0	77	6,975	0.044 4	26 3,836	55.0 9.	0 498.655	39.59	2,415 386,458	3,478,119	21.77 212	.552 1,912,966
13   14   15   15   15   15   15   15   15	120 21	Great Refrigerator Roundup	Consumer	20	as Final	9 Window Air Conditioner	0.0	99 19	7 88	0.072	3,078 71 319	52.0 8. 36.0 4.	28.894 5 5.000	2.45 1.00	21,382 985	1/1,052 4,433	0.36	355 1,596
125 21 Cod Savings Rabbar Consumer 2008 [Initial 4 (2007 High Efficiency Furnace with CM 0.466 837 12,550 0.292 404 7,477 59.1 15.0 0.000 0.0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0 0 0.0	123 2:	Cool Savings Rebate	Consumer	200	38 Final	2 2007 Energy Star* Central Air Conditioner, Tier 1	0.1	70 15	2,795	0.097	1,599 89 1,599	57.2 18.			3,946	0	0.00	0 0
1   1   1   1   1   1   1   1   1   1	125 2:	Cool Savings Rebate	Consumer Consumer	20	38 Final	4 2007 High Efficiency Furnace with ECM	0.4	196 83	7 12,550	0.293 4	7,417 94 7,417		0.000	0.00		1,000,698	0.00	
1   1   1   1   1   1   1   1   1   1	127 2	Cool Savings Rebate	Consumer	20	38 Final	6 2007 Central Air Contributor Tune-ups	0.2	57 23	5 1,175	0.040	37 185	27.5 15.7 5.	0.000	0.00	3,334	0	0.00	0 0
Application   Continue   Contin	129 2:	Cool Savings Rebate	Consumer	200	38 Final	8 2008 Energy Star* Central Air Confidencer, Tier 1 8 7000 Energy Star* Central Air Confidencer, Tier 1	0.1	37 12	z,255 2,255	0.078	72 1,290	57.2 18. 57.2 18.	0.000	0.00	122.055	0 4 311 190	0.00	0 0
1) 2) Con Reset Count Pear Inner  10) 2) Con Reset Count Pear Inner  11) 2) Con Reset Count Pear Inner  12) 2) 2) Con Reset Count Pear Inner  13) 2) 2) 2) 2) 2) 2) 2) 2) 2) 2) 2) 2) 2)	131 2:	Cool Savings Rebate Fuery Kilowatt Counts Dawns Coulon Cor-	Consumer Consumer	20	38 Final	10 2008 Programable Thermostat 1 Tearny Star* Chaliford Commant Flundscornt Light Ruths			14.74	0.008	8.715 15 265	27.5 18 57.5 27.5 28		6.72	13,033	234,593	1.85 ?	1,579 64,424 2,848 1,300 300
	133 2	Every Kilowatt Counts Power Savings Event	Consumer	20	38 Final	2 Energy Star* Qualified Dimmable CFLs	0.0	103 9	583	0.001	37 221	37.7 6.	0 837.668	2.58	81,920	491,521	0.97 30	860 185,162

Initiative Name     Number	Program Name Progr Year	Results Status	P Messure Name	Gross Summer Gross Annual Gross Lifetime Net Summer Peak Demand Energy Savings Energy Savings Demand Savings (W) (WM)	Net Annual Energy Savings (kWh)	Net Lifetime Aggregate Effective Useful Life (EUL) Adjustment (%)	LiC Specific Results
						(%)	
134 22 Every Kilowatt Counts Power Savings Event 135 22 Every Kilowatt Counts Power Savings Event 136 22 Every Kilowatt Counts Power Savings Event	Consumer	2008 Final 2008 Final 2008 Final	3 Energy Stat* Qualified Decreative CFLS 4 Energy Stat* Qualified Compact Fluorescent Floods (Indoor & Outdoor) 5 Energy Stat* Qualified Light Fishers	0.001 30 122 0.000 0.003 88 613 0.001 0.004 133 2,136 0.001	3.	2 47 38.6 4.0 3 230 37.5 7.0 5 713 33.4 16.0	12,991.163 12.44 394.702 1.578.807 4.80 152,227 669.905 3,607.362 9.96 316,074 2,212,519 3.73 118,426 828,982 5,598.316 23.535 747,246 11955,930 7.86 249.388 3,902,211
135 22 Every Klowatt Counts Power Savings Event 136 22 Every Klowatt Counts Power Savings Event 137 22 Every Klowatt Counts Power Savings Event 138 22 Every Klowatt Counts Power Savings Event 139 22 Every Klowatt Counts Power Savings Event	Consumer	2008 Final 2008 Final 2008 Final	6 18 Purverscent Fidures 2 Lighting Control Devices 8 Power Rars with Times	0.001 37 595 0.000 0.003 102 1,022 0.001 0.004 53 533 0.002	4	2 195 32.8 16.0 5 464 45.4 10.0 2 217 40.7 10.0	1,018.562 1.02 37,890 606,248 0.33 12,446 199,136 1,004.863 3.28 111,931 1,119,314 1.49 50,777 50,777 60,057 0.25 3,201 32,013 0.10 1.304 13,042
140 22 Every Kilowatt Counts Power Savings Event 141 22 Every Kilowatt Counts Power Savings Event 142 22 Every Kilowatt Counts Power Savings Event	Consumer	2008 Final 2008 Final 2008 Final	9 Car block heater timer 10 Heavy Out Timers 11 Programma Stramouster - Baseboard	0.000 0 0 0.000 0.017 301 3,012 0.006 0.000 64 955 0.000	10	0 0.0 0.0 0 1,002 33.3 10.0	0.000 0.00 0 0 0.00 0 0 0 0 0 126,774 2.19 38,167 381,665 0.73 12,697 126,974 353,551 0.00 22,487 337,399 0.00 10,459 156,888
22 Every Kilowatt Counts Power Savings Event 144 22 Every Kilowatt Counts Power Savings Event	Consumer	2008 Final 2008 Final	12 air Conditioner/Furnace Filters	0.021 38 38 0.007 0.000 0 0 0 0.000	1	3 13 35.1 1.0 0 0.0 0.0	332.466 6.98 12.534 2.535 2.45 4.398 4.398 241.588 0.00 0 0 0 0.00 0 0 0 3,896.030 0.00 0 0 0 0.00 0 0 0
145 22 Every Kilowatt Counts Power Savings Event 146 22 Every Kilowatt Counts Power Savings Event 147 22 Every Kilowatt Counts Power Savings Event 148 22 Every Kilowatt Counts Power Savings Event	Consumer Consumer Consumer	2008 Final 2008 Final 2008 Final 2008 Final	4.5 Montage Vision Films 5.5 Report Vision Films 5.5 R	0.000 0 0 0.000 0.000 0 0 0.000 0.003 38 228 0.001	11	0 0.0 0.0 0 0.0 0.0 8 107 46.8 6.0	3,866,595 0.000 0 0 0.000 0 0 0 0 0 0 0 0 119,490 0.000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	Consumer	2008 Final 2008 Final 2008 Final	1	0.000 0 0 0.000 0.200 500 5,998 0.102 0.142 141 1,266 0.060	17:	0 0.0 0.0 5 2,099 35.0 12.0 9 532 42.0 9.0	938.557 0.00 0 0 0.00 0 0 2.230 0.65 1,119 13,428 0.23 392 4,700 2.511 0.36 353 3.180 0.15 148 1.336
151 22 Every Kilowatt Counts Power Savings Event 152 22 Every Kilowatt Counts Power Savings Event	Consumer Consumer	2008 Final 2008 Final	20 Rewards for Recycling – Dehumidifier 21 Rewards for Recycling – Room Air Conditioner	0.290 500 5,998 0.128 0.142 141 1,266 0.052	221 6.	2 2,639 44.0 12.0 2 557 44.0 9.0	57.228 19.50 33,601 403,208 8.58 14,784 177,742 72,660 10.32 10.223 92,009 4.54 4,968 40,864 57,967 0.52 15,960 255,198 0.25 7,765 7,765 122,495
153 22 Every Kilowatt Counts Power Savings Event 154 23 peaksaverib 155 23 peaksaverib	Consumer, Business	2008 Final 2008 Final 2008 Final 2008 Final	2) Describe for Recording - Mislagen Laron  3 Insidational for Accordings - Seath  3 Insidational for Accordings - Seath  3 Insidational for Conditionar - Thermospate  3 Insidational for Conditionar - Thermospate  3 Insidational Exercity National Accordings - Thermospate  3 Insidational Accordings - Thermospate  4 Insidational Accordings - Thermospate  5 Insidational Accor	0.009 275 4.403 0.004 0.865 17 225 0.779 0.865 17 225 0.779 0.300 6 78 0.270	10	202 90.0 13.0 5 202 90.0 13.0	\$7.957   0.52   \$5.960   \$75.198   0.25   7.656   \$122.495   0.000   0.000   0   0   0   0.000   0
157 23 poskuser0 157 23 poskuser0 158 23 poskuser0	Consumer, Business Consumer, Business	2008 Final 2008 Final	4 Commercial Air Conditioner - Switch 5 Commercial Air Conditioner - Thermostat	3.700 74 962 3.330 3.700 74 962 3.330	6	7 866 90.0 13.0 7 866 90.0 13.0	0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
159   23   peeksaverit    160   24   Summer Sweepstakes   161   24   Summer Sweepstakes   162   24   Summer Sweepstakes   162   24   Summer Sweepstakes   163   24   Summer Sweepstakes   164   165	Consumer, Business Consumer Consumer	2008 Final 2008 Final 2008 Final 2008 Final	6 Commercial Excific Water Heater  3 Resistered qualified active households  2 Resistered unusualified active households	1.850 37 481 1.665 0.111 421 2.202 0.086 0.111 421 2.202 0.086	32 32 32	7 1709 77.6 5.2 7 1,709 77.6 5.2	0.000 0.00 0 0 0 0.00 0 200.664 23.28 88.292 463.792 18.07 68.494 388.247 314.496 34.93 132.422 692.633 22.30 102.741 537.371 20.966 2.33 58.088 46.174 1.31 6.840 38.325
163 24 Summer Sweepstakes 164 24 Summer Sweepstakes	Consumer	2008 Final	3 Registered qualified inactive households 4 Registered ungualified inactive households 5 Non-resistered angualified inactive households	0.111 421 2,202 0.086 0.111 421 2,202 0.086 0.005 21 112 0.004	32 32 1	7 1,709 77.6 5.2 7 1,709 77.6 5.2 7 87 77.6 5.2	78.874 8.76 33,211 173,703 6.80 25,767 134,769
165         25 Electricity Retrofit Incentive           166         25 Electricity Retrofit Incentive           167         25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final 2008 Final	dephasion MRSO 50 Ms * Seat Col Sign And All Sins. Connected Sector   April principate MRSO 50 Ms * Seat Col Sign And All Sins. Connected Sector   April principate MRSO 50 Ms * Seat Col Sign And All Sins. Col Seat Col Sign And All Sins. Col Seat Col Se	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	n/2 $n/3$
169 36 Claraticia Retrofit Inconting	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	4 Agribusiness Standard Merformance TE, Engle Limps standard TE finture - Commercial Sector 5 Agribusiness Standard Performance TE, Double Limps standard TE finture - Commercial Sector 8 Agribusiness Standard Performance TE, Tips Limps standard TE finture - Commercial Sector 8 Agribusiness Standard Performance TE, Tips Limp standard TE finture - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3 Appli Rescriptive 58.0 15.3	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
20	Consumer, Business	2008 Final	7. Arrbusiness Standard Performance 18. Quadruple lamp standard 18 fisture - Commercial Sector 8. Agrabusiness High Performance 18 (Consorting from grant part of the performance 18 financial for finery grant from grant part of the performance 18 financial for finery grant from grant part of the performance 18 financial for finery grant from grant part of the performance 18 financial for finery grant from grant part of the performance 18 financial for finery grant from grant part of the performance 18 financial for finery grant p	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a n/a n/a
173 25 Electricity Retrofit Incentive 174 25 Electricity Retrofit Incentive 175 25 Electricity Retrofit Incentive	Consumer, Business	2008 Final 2008 Final 2008 Final	3 Agricultures sight Performance TE (Connection for Energy Efficiency qualifying list complicated) (books in sep high parformance TE Hanter. Commercial Sector 130 Agricultures 110 Agricultures	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a
176 25 Electricity Retrofit Incentive 177 25 Electricity Retrofit Incentive 178 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final 2008 Final	1.5   Agricultures 1 > Textures, regit and 1.5   Assembly of the Commercial Sector  1.4   Agricultures Metal Haldes 30 W Geramicous le stant - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	$\alpha/a$
179 25 Electricity Retrofit Incentive 180 25 Electricity Retrofit Incentive 181 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	15 Agribusiness Occupancy Sensors, Switch plate mounted occupancy sensor - Commercial Sector 136 Agribusiness Occupancy Sensors, Calling mounted occupancy sensor - Commercial Sector 17 Agribusiness Occupancy Sensors, Calling mounted occupancy sensor - Commercial Sector 17 Agribusiness Occupancy New 1946, by to 5000 manishum - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	n/a $n/a$
182   25 Electricity Retrofit Incentive   183   25 Electricity Retrofit Incentive   184   28   28   28   28   28   28   28	Consumer, Business	2008 Final 2008 Final 2008 Final	38 place interest Comprises Team y you to a Code or annual Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3	n/a n/a
185 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final	2.1 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Fans - Commercial Sector 2.2 Aarbuiness Energy Efficient Ventilation Exhaust Exha	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
186 25 Electricity Ratrofit Incentive 187 25 Electricity Ratrofit Incentive 188 25 Electricity Ratrofit Incentive 189 25 Electricity Ratrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	22 Agribusinesi Photocali and Timer for Lighting Control - Commercial Sector 22 Lighting System Exit Signs, S war lass - Commercial Sector 23 Lighting System Exit Signs, S war lass - Commercial Sector 3 Lighting System Exit Signs - State Signs - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	$\alpha/2$ $\alpha/3$
190 25 Electricity Retrofit Incentive 191 25 Electricity Retrofit Incentive 192 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final 2008 Final	Leading Common Line (Line Common Line Comm	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	$\eta/2$
193 25 Electricity Retrofit Incentive 194 25 Electricity Retrofit Incentive 195 25 Electricity Retrofit Incentive	Consumer, Business	2008 Final 2008 Final 2008 Final	20 Lighting System Standard Performance TB, Triple lump standard TB finture - Commercial Soctor  Lighting System Standard Performance TB, Quadrub lamp standard TB finture - Commercial Soctor  31 Lighting System Standard Performance TB, Goodwing Lamp standard TB finture - Commercial Soctor  Standard System Standard Performance TB (Socionarium for Energy History Commercial Soctor  Standard System Standard Performance TB Stature - Commercial Soctor  Standard System Standard Performance TB Stature - Commercial Soctor  Standard System Standard Performance TB Stature - Commercial Soctor  Standard System Standard Performance TB Stature - Commercial Soctor  Standard System Standard Performance TB Stature - Commercial Soctor  Standard System Standard Performance TB Standard Standard Standard TB S	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Ouasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a
196 25 Electricity Retrofit Incentive 197 25 Electricity Retrofit Incentive 198 25 Electricity Retrofit Incentive	Consumer, Business	2008 Final 2008 Final 2008 Final	22 Lighting Sestem High Performance TE Concertum for Energy Efficiency qualifying disc compliance). Double lamp high performance TE Enture - Commercial Sector 33 Lighting Sestem High Performance TE Concertum for Energy Efficiency qualifying list compliance). This lamp lamp performance TE Enture - Commercial Sector 43 Lighting Sestem high Performance TE Enture - Commercial Sector 44 Lighting Sestem high Performance TE Concertum for Energy Efficiency qualifying list compliance). Clauding limits high performance TE Sector - Commercial Sector 45 Lighting Sestem high Performance TE Concertum for Energy Efficiency qualifying list compliance). Clauding limits high performance TE Sector - Commercial Sector 45 Lighting Sestem high Performance TE Concertum for Energy Efficiency qualifying list compliance).	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
199 25 Electricity Retrofit Incentive 200 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final	35 Lighting System 15 Fetures. T5 feture with 1, 2, or 3 lamps and 1 electronic balliast - Commercial Sector 36 Lighting System 15 Fetures, this Pay 15. Machinum 6 lamps/fitture Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
201 25 Electricity Retrofit Incentive 202 25 Electricity Retrofit Incentive 203 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final 2008 Final	37 Lighting System Metal Falials, 330 W Ceramic pulse start - Commercial Sector 38 Lighting System Occupancy Sensors, Switch plate mounted occupancy sensor - Commercial Sector 39 Lighting System Occupancy Sensors, Ceiling mounted occupancy sensor - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
204 25 Electricity Retrofit Incentive 205 25 Electricity Retrofit Incentive 206 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final	40 Motor Open Drijs-Proof (10P), 1 PP - Commercial Sector  4) Motor Open Drijs-Proof (10P), 1.5 PP - Commercial Sector  4) Motor Copen Drijs-Proof (10P), 1.5 SP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a
207 25 Electricity Retrofit Incentive 208 25 Electricity Retrofit Incentive 209 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	43 Motor Open Drip-Proof (DDP), 3 HP - Commercial Sector 41 Motor Open Drip-Proof (DDP), 5 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	10
210 25 Electricity Retrofit Incentive 211 25 Electricity Retrofit Incentive 212 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final 2008 Final	S Motor Open Dip Proof COPP, 3.5 NP - Commercial Sector di Motor Commission Sector (Sector Motor Commercial Sector Motor Commercial Sector Motor Commercial Sector (Sector Motor Commercial Sector Motor Commercial Sector Motor Commission Proof COPP, 15 NP - Commercial Sector (Sector Motor Commission Proof COPP, 15 NP - Commercial Sector (Sector Motor Commercial Sector Motor Commercial Sector (Sector (Sec	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3 Appli Rescriptive 58.0 15.3	$\eta/2$
246 2. Description from the continue 211 2.5 Electricity Report Incontinue 212 2.5 Electricity Retrofit Incontinue 212 2.5 Electricity Retrofit Incontinue 213 2.6 Electricity Retrofit Incontinue 214 2.5 Electricity Retrofit Incontinue 215 2.5 Electricity Retrofit Incontinue 215 2.5 Electricity Retrofit Incontinue 216 2.5 Ele	Consumer, Business Consumer, Business	2008 Final 2008 Final	39 Motor Open Uniford Proof (ODP), 30 to 19 - Commercial Sector 39 Motor Open Drip-Proof (ODP), 30 to 19 - Commercial Sector	Ouasi-Prescriptive Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a
215 25 Electricity Retrofit Incentive 216 25 Electricity Retrofit Incentive 217 25 Electricity Retrofit Incentive 218 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	13 Materia Cipan Dep-Pard (COPP) 4 x0P - Commercial Sectors 13 Materia Cipan Dep-Pard (COPP) 4 x0P - Commercial Sectors 13 Materia Cipan Dep-Pard (COPP) 4 x0P - Commercial Sectors 13 Materia Cipan Dep-Pard (COPP) 4 x0P - Commercial Sectors 14 Materia Cipan Dep-Pard (COPP) 4 x0P - Commercial Sectors 15 Materia Cipan Dep-Pard (COPP) 4 x0P - Commercial Sectors 16 Materia Cipan Dep-Pard (COPP) 4 x0P - Commercial Sectors 17 Materia Cipan Dep-Pard (COPP) 4 x0P - Commercial Sectors 18 Materia Cipan Dep-Pard (COPP) 4 x0P - Commercial Sectors 19 Mat	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive		
219 25 Electricity Retrofit Incentive 220 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final	55! Motor Opan Drip-Proof (ODP), 120 HP - Commercial Sector 56! Motor Opan Drip-Proof (ODP), 125 HP - Commercial Sector 56! Motor Opan Drip-Proof (ODP), 125 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
221 25 Electricity Retrofit Incentive 222 25 Electricity Ratrofit Incentive 223 25 Electricity Ratrofit Incentive 224 25 Electricity Ratrofit Incentive 224 25 Electricity Ratrofit Incentive	Consumer, Business	2008 Final 2008 Final 2008 Final	Motor Open Drip-Proof (D0P): 50 HP - Commercial Sector     Motor Open Drip-Proof (D0P): 200 HP - Commercial Sector     Motor Open Drip-Proof (D0P): 200 HP - Commercial Sector     Motor Totally Endowed Fan - Cowded (TEFC): 1 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
224 25 Electricity Retrofit Incentive 225 25 Electricity Ratrofit Incentive 226 25 Electricity Ratrofit Incentive 227 25 Electricity Ratrofit Incentive	Consumer, Business	2008 Final 2008 Final 2008 Final	60 Moter Tetally Endosed Fan Cooled (TEFC), 15 HP - Commercial Sector 61 Moter Tetally Endosed Fan Cooled (TEFC), 24P - Commercial Sector 62 Moter Tetally Endosed Fan Cooled (TEFC), 24P - Commercial Sector 62 Moter Tetally Endosed Fan Cooled (TEFC), 34P - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
228 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final	65) Motor Totally Enclosed Fan Cooked (TEXC), 519- Commercial Sector 64) Motor Totally Enclosed Fan Cooked (TEXC), 519- Commercial Sector 64) Motor Totally Enclosed Fan Cooked (TEXC), 519- Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a n/a n/a n/a
229 25 Electricity Retrofit Incentive 230 25 Electricity Retrofit Incentive 231 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final 2008 Final	Si Mosto Totalis Indiosed Fax Colored (TEC), 30 Pr. Commercial Sector  Si Mostor Totalis Indiosed Fax Colored (TEC), 30 Pr. Commercial Sector  Si Mostor Totalis Indiosed Fax Colored (TEC), 30 Pr. Commercial Sector  Si Mostor Totalis Indiosed Fax Colored (TEC), 30 Pr. Commercial Sector  Si Mostor Totalis Indiosed Fax Colored (TEC), 30 Pr. Commercial Sector  Si Mostor Totalis Indiosed Fax Colored (TEC), 30 Pr. Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive   58.0   15.3     Quasi-Prescriptive   58.0   15.3     Quasi-Prescriptive   58.0   15.3	n/a n/a
232 25 Electricity Retrofit Incentive 233 25 Electricity Retrofit Incentive 234 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final	99 Motor Totally Endosed Fan Colonia (EEC.), 30 MP - Commercial Sector 70 Motor Totally Endosed Fan Colonia (EEC.), 30 MP - Commercial Sector 71 Motor Totally Endosed Fan Colonia (EEC.), 30 MP - Commercial Sector 72 Motor Totally Endosed Fan Colonia (EEC.), 30 MP - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	$\alpha/2$
235 25 Electricity Retrofit Incentive 236 25 Electricity Retrofit Incentive 237 25 Electricity Retrofit Incentive 238 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	71 Motor Totally Enclosed Fan-Cooked (TEFC), 50 HP - Commercial Sector 72 Motor Totally Enclosed Fan-Cooked (TEFC), 60 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a
238         25         Electricity Retrofit Incentive           239         25         Electricity Retrofit Incentive           240         25         Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	13  Motor Teach (Inclosed Fan Could FTEQ. 7) 899 - Commercial Sector   44  Motor Teach (Inclosed Fan Could FTEQ. 7) 899 - Commercial Sector   33  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   33  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   34  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   35  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Commercial Sector   36  Motor Teach (Inclosed Fan Could FTEQ. 7) 879 - Comm	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
241 25 Electricity Retrofit Incentive 242 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final	771 Motor Totally Enclosed Fan Cooked (TRIC), 200 HP - Commercial Sector 781 Transformer Size 15 - Commercial Sector 781 Transformer Size 15 - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
243 25 Electricity Retrofit Incentive 244 25 Electricity Retrofit Incentive 245 25 Electricity Retrofit Incentive 246 25 Electricity Retrofit Incentive 246 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	29   Treatformer Sea Dr. Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive \$8.0 15.3 e Quasi-Prescriptive \$8.0 15.3	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
247 25 Electricity Retrofit Incentive 248 25 Electricity Retrofit Incentive	Consumer, Business	2008 Final 2008 Final 2008 Final	88) Transformer Size 150 - Commercial Sector 84) Transformer Size 215 - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a
249 25 Electricity Retrofit Incentive 250 25 Electricity Retrofit Incentive 251 25 Electricity Retrofit Incentive 252 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	85 Transformer Size 300 - Commercial Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	n/a n/a n/a n/a n/a n/a n/a n/a n/a
252 25 Electricity Retrofit Incentive 253 25 Electricity Retrofit Incentive 254 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	In transfer Sea 200. Commercial Sealor  If transferred Sea 200. Commercial Sealor  If the Commercial Sealo	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3	10
252 25 Electricity Barrelli Immentive 253 25 Electricity Ratrelli Immentive 254 25 Electricity Ratrelli Incentive 255 25 Electricity Ratrelli Incentive 255 25 Electricity Ratrelli Incentive 256 25 Electricity Ratrelli Incentive 256 25 Electricity Ratrelli Incentive 257 25 Electricity Ratrelli Incentive	Consumer, Business Consumer, Business	2008 Final		Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 58.0 15.3 e Quasi-Prescriptive 58.0 15.3 c Quasi-Prescriptive 58.0 15.3	174 174 174 174 174 174 174 174 174 174
258 25 Electricity Retrofit Incentive 259 25 Electricity Retrofit Incentive	Consumer, Business	2008 Final 2008 Final 2008 Final	Si bilatry AC 25 ton - Commercial Sector     Al Conson Project Commercial Sector     Agriculture Sector Commercial Sector     Agriculture Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	e Quasi-Prescriptive 41.0 15.3	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
261 25 Electricity Retrofit Incentive 262 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	36 Aardbusiness EneRio's TSAR* Rated CTs., Screen, in. As Esses, 4-60 Vs. *Multi-Farmin Sector     37 Aardbusiness EneRio's TSAR* Rated CTs., Alled wired. All sciess 4-60 Vs. *Multi-Farmin Sector     38 Aardbusiness Standard Performances 18, Single lamps standard 18 Entitue - Multi-Farmin y Sector	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 41.0 15.3 e Quasi-Prescriptive 41.0 15.3	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
263 25 Electricity Retrofit Incentive 264 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	99 Jarybusines Standard Performance TB, Bouthi lamp standard TB fister — Multi-Family Sector 200 Jarybusiness Standard Performance TB, Triple Limp standard TB fisters — Multi-Family Sector 101 Jarybusiness Standard Performance TB, Outpatropia lamp standard TB fisters — Multi-Family Sector 101 Jarybusiness Standard Performance TB, Outpatropia lamp standard TB fisters — Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 41.0 15.3 e Quasi-Prescriptive 41.0 15.3	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
266 25 Electricity Retrofit Incentive 267 25 Electricity Retrofit Incentive 268 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	222 Agribusiness High Performance TB (Consortium for Energy Efficiency qualifying list compliance), Single lamp high performance TB facture - Multi-Family Sector 233 Agribusiness High Performance TB (Consortium for Energy Efficiency qualifying list compliance). Double lamp high performance TB facture - Multi-Family Sector 244 Agribusiness High Performance TB (Consortium for Energy Efficiency qualifying list compliance). Togle lamp high performance TB facture - Multi-Family Sector 244 Agribusiness High Performance TB (Consortium for Energy Efficiency qualifying list compliance). Tigle lamp high performance TB family performance TB family performance TB family sector 245 Agribusiness High Performance TB (Consortium for Energy Efficiency qualifying list compliance). South lamp high performance TB family - Multi-Family Sector 245 Agribusiness High Performance TB (Consortium for Energy Efficiency qualifying list compliance). South lamp high performance TB family - Multi-Family Sector 245 Agribusiness High Performance TB (Consortium for Energy Efficiency qualifying list compliance). South lamp high performance TB family - Multi-Family Sector 245 Agribusiness High Performance TB (Consortium for Energy Efficiency qualifying list compliance). South lamp high performance TB family - Multi-Family Sector 245 Agribusiness High Performance TB (Consortium for Energy Efficiency qualifying list compliance). South lamp high performance TB (Consortium for Energy Efficiency qualifying list compliance). South lamp high performance TB (Consortium for Energy Efficiency qualifying list compliance). South lamp high performance TB (Consortium for Energy Efficiency qualifying list compliance). South lamp high performance TB (Consortium for Energy Efficiency qualifying list compliance). South lamp high performance TB (Consortium for Energy Efficiency qualifying list compliance). South lamp high performance TB (Consortium for Energy Efficiency qualifying list compliance). South lamp high performance TB (Consortium for Energy Efficiency qua	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	e Quasi-Prescriptive 41.0 15.3	n/2 $n/2$
269 25 Electricity Retrofit Incentive 270 25 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final	pass purposesses rap mentioners to Economism for the register of the Company of t	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive 41.0 15.3 e Quasi-Prescriptive 41.0 15.3	$\frac{1}{1}\frac{1}{2}$
271 25 Electricity Retrofit Incentive	Consumer, Business	2008 Final	1307   Agridusiness To Fectures, Fegir 18ay To. Maxemum 6   lamps:/flicture Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptiv	e Quasi-Prescriptive 41.0 15.3	n/a n/a n/a n/a n/a

# Initiative Number	Initiative Name	Program Name	Program Year	Results Status		Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Unit Savings A Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment (%)		Gross Ann Summer Peak Energy Demand Savings (kW) (kWh)	(KWII)		Net Lifetime Energy Savings (kWh)
272 25 273 25 274 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final Final	208 Agribusiness Metal Halde, 320 W Ceramic pulse start - Multi-Family Sector 109 Agribusiness Occupancy Seniors, Switch plate mounted occupancy seriors - Multi-Family Sector 1100 Agribusiness Occupancy Seniors, Selici mounted occupancy remor - Multi-Family Sector 1010 Agribusiness Occupancy Seniors, Callie mounted occupancy remor - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive		Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive		Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a	n/a n/a
275 25 276 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final	111 Agribusiness Creep Heat Pads, up to 100W maximum - Multi-Family Sector 112 Agribusiness Creep Heat Pads, up to 200W maximum - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a
278 25 279 25 280 29	Electricity Retrofit Incentive  Electricity Retrofit Incentive  Electricity Retrofit Incentive  Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	200i 200i	Final Final Final	11.1 Agriculesce Self - Temperature Color Thermostat - Moli - Senils - Sector 1 2.1 Agriculesce Self - Monit Controll - Moli - Senils - Sector 1 2.1 Agriculesce Sening - Microlary - Moli - Moli - Senils - Sector 1 2.1 Agriculesce Sening - Efficient Vision - Senils - Sector 1 2.1 Agriculesce Sening - Efficient Vision - Senils - Sector 1 2.2 Agriculesce Sening - Moli - Senils - Sector 1 2.3 Agriculesce Sening - Moli - Senils - Sector 1 2.3 Agriculesce Sening - Moli - Senils - Sector 1 2.3 Agriculesce Sening - Moli - Senils - Sector 1 2.3 Agriculesce Sening - Moli - Senils - Sector 1 2.3 Agriculesce Sening - Moli - Senils - Sector 1 2.3 Agriculesce Sening - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.3 Agriculesce Senior - Moli - Senils - Sector 1 2.4 Agriculesce Senior - Moli - Senils - Sector 1 2.4 Agriculesce Senior - Moli - Senils - Sector 1 2.5 Agriculesce Senior - Moli - Senils - Sector 1 2.5 Agriculesce Senior - Moli - Senils - Sector 1 2.5 Agriculesce Senior - Moli - Senils - Sector 1 2.5 Agriculesce Senior - Moli - Senils - Sector 1 2.5 Agriculesce Senior - Moli - Senils - Sector 1 2.5 Agriculesce Senior - Moli - Senils - Sector 1 2.5 Agri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a n/a	n/a n/a n/a n/a		n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a
280 25 281 25 282 25 283 25	Electricity Retrofit Incentive     Electricity Retrofit Incentive     Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	200i 200i 200i	Final Final Final	1156 Parflouriness Low Energy Livestock Waterers - Multi-Family Sector 117 Agribusiness Photocill and Timer for Lighting Control - Multi-Family Sector 118 Lighting System Ext Signs, S Wo less - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a n/a	n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
283 25 284 25 285 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2000 2000 2000	Final Final	13.0 debtooms National And Time for Legislance Control. Model And Model And State of Legislance Control And And And State of Legislance Control And	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive					Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a
286 25 287 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2008	Final Final	131   Indirect picture Standard Performance TR, Single Image standard TR finature American Security (1994)	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3		n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a
289 25 290 25	5 Electricity Retrofit Incentive 5 Electricity Retrofit Incentive 5 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	200	Final Final Final	125 Lighting System High Performance 18 (Conscributine for Energy Efficiency qualifying list compliance), Single lamp high performance 18 (Conscributine for Energy Efficiency qualifying list compliance), Single lamp high performance 18 (Conscributine for Energy Efficiency qualifying list compliance), Single lamp high performance 18 factors—Audils Falmily Sector  [25] Lighting System High Performance 18 (Conscributine for Energy Efficiency qualifying list compliance), Single lamp high performance 18 factors—Audils Falmily Sector  [26] Lighting System High Performance 18 (Conscributine for Energy Efficiency qualifying list compliance), Single lamp high performance 18 factors—Audils Falmily Sector  [26] Lighting System High Performance 18 (Conscributine for Energy Efficiency qualifying list compliance), Single lamp high performance 18 factors—Audils Falmily Sector  [27] Lighting System High Performance 18 (Conscributine for Energy Efficiency qualifying list compliance), Single lamp high performance 18 factors—Audils Falmily Sector  [28] Lighting System High Performance 18 (Conscribution for Energy Efficiency qualifying list compliance), Single lamp high performance 18 factors—Audils Falmily Sector  [28] Lighting System High Performance 18 (Conscribution for Energy Efficiency qualifying list compliance), Single lamp high performance 18 factors—Audils Falmily Sectors—Audils Falmily Se	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a
292 25 293 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	200i 200i	Final Final Final Final	1272 Ladents ystem sejs hvformans TI (Consortium for Energy Efficiency qualiffred int complained. Topic large that performance TI fichates—Multi Family Sector  2282 Ladents ystem sejs hvformance TI (Consortium for Energy Efficiency qualiffred int complained. Topic large topic person per la finish years  2292 Ladents ystem sejs hvformance TI (Consortium for Energy Efficiency qualiffred int complained. Topic large topic person segs and selection of the segs and selection segs and selection in the segs and selection segs and selection in the segs and selection segs and segs an	Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3		n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
296 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final	131 Lighfeng System Metal Halida, 320 W Ceramic pulse start - Multi-Family Sector  132 Lighfeng System Occupancy Sensors, Switch Jabet mounted occupancy sensor - Multi-Family Sector  133 Lighfeng System Occupancy Sensors, Switch Jabet mounted occupancy sensor - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a
298 25 299 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008		133 Lighter System Oroganoy Sensor, Celling mounted coroganoy sensor. Multi-Family Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor 135 Mostor Come to Price ORIO 1911 PM-Mills Family Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Family Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sensor Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sector 135 Mostor Come to Price ORIO 1911 PM-Mills Sector 1911 PM-Mil	Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
300 25 301 25 302 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	200	Final Final	137 Motor Open Drip-Proof (DDP), 3 HP - Multi-Family Sector 138 Motor Deep Drip-Proof (DDP), 5 HP - Multi-Family Sector 138 Motor Deep Drip-Proof (DDP), 5 HP - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a	n/a n/a
303 25 304 25 305 25 306 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	200i 200i	Final Final	399   Motor Open Drip Proof (ODP), 7.5 HP - Multi-Family Sector     380   Motor Open Drip Proof (ODP), 10 HP - Multi-Family Sector     380   Motor Open Drip Proof (ODP), 10 HP - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a	n/a n/a
306 25 307 25 308 26	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2000 2000 2000	Final Final Final	242   Motor Open Driep Proof (DSP), 20 HP. Multi-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Multi-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof (DSP), 20 HP. Audis-Family Sector   150   Motor Open Driep Proof	Quasi-Prescriptive Quasi-Prescriptive Ouasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a
309 25 310 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	200	Final Final Final	145   Motor Open Drip-Proof (QDP), 40 HP - Multi-Family Sector 146   Motor Open Drip-Proof (QDP), 50 HP - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive						e 41.0 15.3 e 41.0 15.3	n/a n/a	n/a n/a n/a n/a	n/a n/a n/a n/a	n/a n/a n/a n/a	n/a n/a
312 25 313 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	200	Final Final Final	15    Mostro Cypan Disp Pred (CDP) (2019 - Multi-Family Sector   15    Mostro Cypan Disp Pred (CDP) (2019 - Multi-Family Sector   15    Mostro Cypan Disp Pred (CDP) (2019 - Multi-Family Sector   15    Mostro Cypan Disp Pred (CDP) (2019 - Multi-Family Sector   15    Mostro Cypan Disp Pred (CDP) (2019 - Multi-Family Sector   15    Mostro Cypan Disp Pred (CDP) (2019 - Multi-Family Sector   15    Mostro Cypan Disp Pred (CDP) (2019 - Multi-Family Sector   15    Mostro Cypan Disp Pred (CDP) (2019 - Multi-Family Sector   15    Mostro Cypan Disp Pred (CDP) (2019 - Multi-Family Sector   15    Mustor Cypan Disp Pred (CDP) (2019 - Multi-Family Sector   15    Mustor Cypan Disp Pred (CDP) (2019 - Multi-Family Sector   15    Mustor Cypan Disp Pred (CDP) (2019 - Multi-Family Sector   15    Multi-Family Sector (2019 - Multi-Family Sector (2019	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a
315 25 316 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008	Final Final	251 Motor Open Drip-Proof (ODP), 150 HP - Multi-Family Sector  252 Motor Open Drip-Proof (ODP), 200 HP - Multi-Family Sector	Quasi-Prescriptive	e Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a
317 25 318 25 319 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final Final	153 Motor Totally Endouard En Cooled (TEFC, 1 19° Autil-Famir) Sector 154 Motor Totally Endouard En Cooled (TEFC, 1 5 HP - Multi-Famir) Sector 155 Motor Totally Endouard En Cooled (TEFC, 1 5 HP - Multi-Famir) Sector 155 Motor Totally Endouard En Cooled (TEFC, 2 1° 0- Autil-Famir) Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
320 25 321 25 322 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final Final	156 Motor Totally Endoude Fax.Cooled (TEFC, 3 IP - Matil-Family Sector 157) Motor Totally Endoude Fax.Cooled (TEFC, 5 IP - Matil-Family Sector 158) Motor Totally Endoude Fax.Cooled (TEFC, 5 IP - Matil-Family Sector 158) Motor Totally Endoude Fax.Cooled (TEFC, 75 IP - Matil-Family Sector 158)	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a	n/a n/a n/a n/a n/a n/a	n/a	n/a n/a n/a n/a n/a	n/a n/a n/a
323 25 324 25 325 26	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2000	Final Final	159 Motor Totally Enclosed Fan-Cooled (TEFC), 10 HP - Multi-Family Sector 160 Motor Totally Enclosed Fan-Cooled (TEFC), 15 HP - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
326 25 327 25 328 25	Electricity Retrofit Incentive     Electricity Retrofit Incentive     Electricity Retrofit Incentive     Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business		Final Final Final	15    Matter Challe Findenced Fan Colored (FEC), 20 FP - Mark Earthy Sector   15    Matter Challe Findenced Fan Colored (FEC), 20 FP - Mark Earthy Sector   15    Matter Challe Findenced Fan Colored (FEC), 20 FP - Mark Earthy Sector   15    Matter Challe Findenced Fan Colored (FEC), 20 FP - Mark Earthy Sector   16  Matter Challe Findenced Fan Colored (FEC), 20 FP - Mark Earthy Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive				Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a
329 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008	Final	165 Motor Totally Endosed Fan Cooled (TEFC), 50 HP - Muti-Family Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a
331 25 332 25 333 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	200i 200i	Final Final Final	Col.   Description of the Colonial (FIGUR, 20 Per 3 Mole Feelin Sector)	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
334 25 335 25 336 25	S Electricity Retrofit Incentive S Electricity Retrofit Incentive S Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 2008 2008	Final Final Final	120   Moor Totals Enclosed Face Cooked (TEC), 250 PF - Mutil-Samily Sector   121   Moor Totals (Enclosed Face Cooked (TEC), 250 PF - Mutil-Family Sector   122   Transformer Size 15 - Mutil-Family Sector   122   Transformer Size 15 - Mutil-Family Sector   123   Transformer Size 15 - Mutil-Family Sector   124   Transformer Size 15 - Mutil-Family Sector   125   Transformer Size 15   T	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	<ul> <li>Quasi-Prescriptive</li> <li>Quasi-Prescriptive</li> <li>Quasi-Prescriptive</li> </ul>	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
337 25 338 25 339 25	Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	200i 200i 200i	Final Final Final Final	13    Insufromer Gipe 30: Adult Family Sector   13    Insufromer Gipe 30: Adult Family Sector   13    Insufromer Gipe 35: Adult Family Sector   13    Insufromer Gipe 36: Adult Family Sector   13    Insufromer Gipe 36: Adult Family Sector   14    Insufromer Gipe 36: Adult Family Sector   15    Insufromer Gipe 36: Adult Family Sector   Insu	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a
341 25 342 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	200	Final Final	177 Transformer Size 150 - Multi-Family Sector 178 Transformer Size 225 - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a
344 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final Final	179 Transformer Sae 300 Multi-Family Sector 180 Transformer Sae 300 Multi-Family Sector 180 Transformer Sae 300 Multi-Family Sector 180 Transformer Sae 300 Multi-Family Sector	<b>Quasi-Prescriptive</b>	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	<b>Quasi-Prescriptive</b>	Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
346 25 347 25 348 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final Final	232   Transformer Sea 750 - Abuli F- Sambi Senter	Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a	n/a n/a n/a n/a n/a n/a	n/a	n/a n/a n/a n/a n/a	n/a n/a n/a
349 25 350 25 351 26	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2000	Final	185   Unitary AC v5.4 & < 11.25 tons - Multi-Family Sector     186   Unitary AC v5.1 & < 11.25 tons - Multi-Family Sector     187   Unitary AC v5.11.5 & < 20 tons - Multi-Family Sector     187   Unitary AC v5.10 - Multi-Family Sector     188   Unitary AC v5.10 - Multi-Family Sector     189   Unitary AC v5.10 - Multi-Family Sector     180   Unitary AC v5.10 - Multi-Family Sect		e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive		Quasi-Prescriptive		e 41.0 15.3 e 41.0 15.3 e 41.0 15.3	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a		
352 25 353 25 354 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final Final	188 Custom Project - Multi-Family Sector 189 Agricultures UNIGO STAP Hand Dis Signs, All sizes - Industrial Sector 199 Agricultures UNIGO STAP Hand Dis Signs, All sizes - Industrial Sector 1990 Agricultures UNIGO STAP Hand Dis Spore, in All sizes - ADW - Industrial Sector	Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	e 41.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a	n/a n/a n/a n/a n/a n/a	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
355 25 356 25 357 25 358 25	Electricity Retrofit Incentive	Consumer, Business Consumer, Business	200	Final Final	191 Agribusiness ENEROY STAR* Rated CFs. Hard wired. All sizes < 40 W. Industrial Sector 1921 Agribusiness Standard Performance TB. Sinker lamp standard TB festore - Industrial Sector 1932 Agribusiness Standard Performance TB. Sinker lamp standard TB festore - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a
358 25 359 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	200i 200i	Final Final Final	Agriculties Standard Performance TE, Double lamp standard TB finites - Indicated Statute     Standard Statute Standard Statute Standard TB finites - Indicated Statute     Agriculties Standard Performance TE, Triple lamp standard TB finites - Indicated Statute     Standard Standard Performance TE, Triple lamp standard TB finites - Indicated Statute	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a
360 25 361 25 362 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	200i 200i	Final Final Final Final	20   Section   Section   Performance   To Constitute in the section   Sect	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a	n/a n/a n/a
363 25 364 25 365 25	5 Electricity Retrofit Incentive 5 Electricity Retrofit Incentive 5 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 2008 2008	Final Final	200 Agribusiness T5 Fectures, T5 fecture with 1, 2, or 3 lamps and 1 electronic ballast- Industrial Sector	Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a	n/a
366 25 367 25 368 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final Final	2013   Agricultural Trifucture, Sigit Bury T. Maximum Garagu/Turker Industrial Sector	Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a
369 25 370 25 371 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final	205. Agribusiness Crees beat Paths, us to 200W maximum - industrial Sector  206. Agribusiness Crees beat Paths, us to 200W maximum - industrial Sector  206. Agribusiness Crees beat Paths, us to 200W maximum - industrial Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
372 25 373 25 374 26	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business		Final Final Final Final	207 Agriburious High Temperature Control Themsotate - Industrial Sector 2 208 Agriburious Sector Serval Controller - Industrial Sector 2 209 Agriburious Sector Serval Controller - Industrial Sector 2 200 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 200 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 200 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 200 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 201 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 202 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 203 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 203 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 203 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 203 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 203 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 203 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 203 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 203 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 204 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 205 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 205 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 205 Agriburious Sector (Filicent Visibility Online) - Industrial Sector 2 205 Agriburious Sector (Filicent Visibility Online) - Industrial Sector (	Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a
375 25 376 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final	211 Agribusiness Photocoll and Timer for Lighting Control - Industrial Sector 221 Lighting System Enit Sins. 5 Wor less: - Industrial Sector 221 Lighting System Enit Sins. 5 Wor less: - Industrial Sector		e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a
378 25 378 25 379 25	Electricity Retrofit Incentive  Electricity Retrofit Incentive  Electricity Retrofit Incentive  Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2000 2000	Final Final Final	221 Lington Spann (NEW) STAP 24 And CTU, Spann A. De S	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a
380 25 381 25 382 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	200i 200i	Final Final Final	Continue	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3 e 58.0 15.3		n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a	
383 25 384 25 385 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	200i 200i 200i	Final Final Final	TEXT LATENCY SYSTEM THEN PROFITED THE PROFIT OF THE PROFIT	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a
386 25 387 25 388 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	200i 200i 200i	Final Final	College of the Colleg	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a
389 25 390 25 391 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business	2008			Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a n/a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a n/a
392 25 393 25 394 26	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2008 2008 2008	Final Final Final	222 Lighter System Oroganop Americ, Celling mounted coroganop sensor - Industrial Sector 223 Mostor Open the Sprend (ODE) 11 87 - Industrial Sector 223 Mostor Open the Sprend (ODE) 11 87 - Industrial Sector 224 Mostor Open the Sprend (ODE) 11 87 - Industrial Sector 225 Mostor Open the Sprend (ODE) 11 87 - Industrial Sector 226 Mostor Open the Sprend (ODE) 11 87 - Industrial Sector 227 Mostor Open the Sprend (ODE) 11 87 - Industrial Sector 228 Mostor Open the Sprend (ODE) 11 87 - Industrial Sector	Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a
	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final Final	231 Motor Opin Drip-Proof (ODP), 3 HP - Industrial Sector 232 Motor Opin Drip-Proof (ODP), 5 HP - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive		e 58.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a	
398 25 399 25 400 27	Electricity Retrofit Incentive  Electricity Retrofit Incentive  Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008	Final Final Final	233   Materia Cipan (nije - Pred (COP) 27 - 1949 - Industrial Sector   235   Materia Cipan (nije - Pred (COP) 27 - 1949 - Industrial Sector   235   Materia Cipan (nije - Pred (COP) 27 - 1949 - Industrial Sector   235   Materia Cipan (nije - Pred (COP) 27 - 1949 - Industrial Sector   235   Materia Cipan (nije - Pred (COP) 27 - 1949 - Industrial Sector   236   Materia Cipan (nije - Pred (COP) 27 - 1949 - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3	n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
401 25 402 25 402 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2008	Final Final	237   Motor Open Drip-Proof (ODP), 25 HP - Industrial Sector 238   Motor Open Drip-Proof (ODP), 30 HP - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3	n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a
404 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business		Final Final Final	229   Materio Cypan (nije - Prod (1007)   4019 - Industrial Sector	Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a	n/a n/a	n/a
405 25 407 25 408 25	Electricity Retrofit Incentive	Consumer, Business Consumer, Business	200	Final Final	243 Motor Open Drip-Proof (DDP), 120 HF - Industrial Sector 244 Motor Open Drip-Proof (DDP), 125 HF - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	e 58.0 15.3 e 58.0 15.3 e 58.0 15.3	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
409 25	Electricity Retrofit Incentive	Consumer, Business	2008	Final	des protons denn für proton (GBP), 130 HP. Industrial destor.  255 Motor Open Dirip-Proof (GBP), 130 HP. Industrial destor.  255 Motor Open Dirip-Proof (GBP), 130 HP. Industrial destor.	Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive	e 58.0 15.3	n/a	n/a n/a	n/a	n/a n/a	n/a

•	hitiative Number	Initiative Name	Program Name	Program Results Year Status	# Massar Name	Gross Summer Peak Demand Energy Savings (kWh)	Gross Lif Energy S (kWh)	Unit Sar etime Net Summe avings Demand Sa (KW)	rings Assumptions or Peak Net Annual Energy Savings (kWh)	Net Lifetime Energy Savings (kWh)	Aggregate Net-to-Gross Adjustment	Activity Gross Results (#) Summer Pe Demand Sevings (kV	LDC Sg Gross Annual Gros ak Energy Lifet Savings Ener (kWh) Savi	ss Net S time Peak rgy Savir ings h)	Summer Net Ann Demand Energy ngs (kW) Savings (kWh)	nual Net Lifetime Energy Savings (kWh)
410	25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final	246 Motor Open Ding-Proof (CDP), 200 MP - Industrial Sector 247 Motor Charle Trackly Included Fan Colored (FIFC), 1 MP - Industrial Sector 248 Motor Tasky Included Fan Colored (FIFC), 2 Motor Early Sector (FIFC), 2 Motor Early England Fan Colored (FIFC), 2 Motor Early Sector (	Quasi-Prescriptive Quasi-Prescri	e Quasi-Pro	scriptive Quasi-Pres	criptive Quasi-Prescripti criptive Quasi-Prescripti	e Quasi-Prescriptive	58.0 15.3 58.0 15.3	n/a n/a n/a n/a	n/a	n/a	n/a n/- n/a n/-	fa n/a fa n/a fa n/a
410 411 412 413 414	25 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final 2008 Final	248 Motor Totally Enclosed Fan Cooked (TEFC), 1.5 HP - Industrial Sector 249 Motor Totally Enclosed Fan Cooked (TEFC), 2 HP - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Pri	scriptive Quasi-Pres scriptive Quasi-Pres	criptive Quasi-Prescripti criptive Quasi-Prescripti	ve Quasi-Prescriptive ve Quasi-Prescriptive	58.0 15.3 58.0 15.3 58.0 15.3	n/a n/a	n/a n/a	n/a n/a	n/a n/.	n/a n/a
		Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final	249 Motor Totally Endosed Fan Cooled (TEC), 249 - Instytral Sector  551 Motor Totally Endosed Fan Cooled (TEC), 249 - Instytral Sector  551 Motor Totally Endosed Fan Cooled (TEC), 549 - Instytral Sector  551 Motor Totally Endosed Fan Cooled (TEC), 549 - Instytral Sector	Quasi-Prescriptive Quasi-Prescri	e Quasi-Pro	scriptive Quasi-Presi scriptive Quasi-Presi	criptive Quasi-Prescripti criptive Quasi-Prescripti	re Quasi-Prescriptive re Quasi-Prescriptive	58.0 15.3	n/a n/a	n/a n/a	n/a n/a	n/a n/	n/a n/a
416 417 418	25 25 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	251 Motor Totally Endosed Fan-Cooled (TEFC), 7.5 HP - Industrial Sector 251 Motor Totally Endosed Fan-Cooled (TEFC), 10 HP - Industrial Sector 251 Motor Totally Endosed Fan-Cooled (TEFC), 10 HP - Industrial Sector 254 Motor Totally Endosed Fan-Cooled (TEFC), 15 HP - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Pro e Quasi-Pro	scriptive Quasi-Presi scriptive Quasi-Presi scriptive Quasi-Presi	criptive Quasi-Prescripti criptive Quasi-Prescripti criptive Quasi-Prescripti	re Quasi-Prescriptive re Quasi-Prescriptive re Quasi-Prescriptive	58.0 15.3 58.0 15.3 58.0 15.3	n/a n/a n/a n/a n/a n/a	n/a	n/a	n/a n/- n/a n/- n/a n/-	a n/a
419 420 421	25 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final	255 Motor Totally Endosed Fan-Cooled (TEFC), 20 HP - Industrial Sector 256 Motor Totally Endosed Fan-Cooled (TEFC), 25 HP - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Pro	scriptive Quasi-Presi scriptive Quasi-Presi	criptive Quasi-Prescripti	re Quasi-Prescriptive	58.0 15.3 58.0 15.3	n/a n/a	n/a	n/a	n/a n/	n/a n/a
422	25 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final	257 Motor Totally Endosed Fan Cooled (TEYC), 30 HP - Industrial Sector 258 Motor Totally Endosed Fan-Cooled (TEYC), 30 HP - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Pro	scriptive Quasi-Presi scriptive Quasi-Presi	criptive Quasi-Prescripti criptive Quasi-Prescripti	re Quasi-Prescriptive re Quasi-Prescriptive	58.0 15.3 58.0 15.3	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/. n/a n/. n/a n/. n/a n/.	n/a n/a
423 424 425	25 25 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	28) Mont Frank Indicate Fan Coded (FFG, Sile F-Indexist) Solar Solar Code (FFG, Sile F-Indexist) Code (FFG, Sile F-Indexist) Solar Sil Mont Fatal Fording Fan Code (FFG, Sile F-Indexist) Solar Sil Mont Fatal Fording Fan Code (FFG, Sile F-Indexist) Solar Sile Mont Fatal Fording Fat	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Pri e Quasi-Pri	scriptive Quasi-Pres scriptive Quasi-Pres scriptive Quasi-Pres	criptive Quasi-Prescripti criptive Quasi-Prescripti	e Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	58.0 15.3 58.0 15.3	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/ n/a n/	12 n/2 12 n/2
426 427 428	25 25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final 2008 Final	252 Motor Totally Endoued Enr. Cooked (TEC), 100 NP - Industrial Sector 253 Motor Totally Endoued Fan. Cooked (TEC), 125 NP - Industrial Sector 254 Motor Totally Endoued Fan. Cooked (TEC), 125 NP - Industrial Sector 254 Motor Totally Endoued Fan. Cooked (TEC), 100 NP - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Pro e Quasi-Pro e Quasi-Pro	scriptive Quasi-Pres scriptive Quasi-Pres	criptive Quasi-Prescripti criptive Quasi-Prescripti criptive Quasi-Prescripti	re Quasi-Prescriptive re Quasi-Prescriptive	58.0 15.3 58.0 15.3 58.0 15.3	n/a	n/a n/a n/a	n/a n/a n/a	n/a n/. n/a n/. n/a n/. n/a n/. n/a n/.	2
429		Electricity Retrolit Incentive Electricity Retrolit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final	Jacob Sector Tearly (concern Enables) (EFC), Jose NFT-Industrial Sector  Transformer Size 5 - Industrial Sector  Transformer Size 5 - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Pro e Quasi-Pro		criptive Quasi-Prescripti criptive Quasi-Prescripti		58.0 15.3 58.0 15.3	n/a n/a n/a n/a	n/a		n/a n/ n/a n/	ta n/a ta n/a
431 432	25 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final	167   Transformer Size 30   Industrial Sector   167   Transformer Size 40   Industrial Sector   167   Industrial Sec	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Pri e Quasi-Pri	scriptive Quasi-Pres scriptive Quasi-Pres	criptive Quasi-Prescripti criptive Quasi-Prescripti	re Quasi-Prescriptive re Quasi-Prescriptive	58.0 15.3 58.0 15.3	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/ n/a n/	la n/a la n/a
433 434 435	25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 Final	260 Transformer Size 17.5 - Industrial Sector 270 Transformer Size 17.5 - Industrial Sector 271 Transformer Size 19.0 - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Pri	scriptive Quasi-Pres	criptive Quasi-Prescripti criptive Quasi-Prescripti criptive Quasi-Prescripti	ve Quasi-Prescriptive	58.0 15.3 58.0 15.3 58.0 15.3	n/a n/a n/a n/a n/a n/a	n/a	n/a	n/a n/a n/a n/a	fa n/a
436 437	25 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final	272 Transformer Size 225 - Industrial Sector 273 Transformer Size 300 - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Pro	scriptive Quasi-Pres- scriptive Quasi-Pres-	criptive Quasi-Prescripti criptive Quasi-Prescripti	re Quasi-Prescriptive re Quasi-Prescriptive	58.0 15.3 58.0 15.3	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/	n/a n/a
438 439 440	25	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	224. Transformer Size 950 - Industrial Sector           225. Transformer Size 750 - Industrial Sector           226. Transformer Size 1000 - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive		scriptive Quasi-Pres scriptive Quasi-Pres	criptive Quasi-Prescripti criptive Quasi-Prescripti criptive Quasi-Prescripti	re Quasi-Prescriptive re Quasi-Prescriptive	58.0 15.3 58.0 15.3	n/a n/a n/a n/a n/a n/a	n/a	n/a	n/a n/- n/a n/-	a n/a
441	25 25	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final	277 Unitary AC Single Phase c - S.A. Tons - Industrial Sector  278 Listing AC 3 Shorp c - S. A. Tons - Industrial Sector  279 Listing AC 3 Shorp c - S. A. Tons - Industrial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Pro	scriptive Quasi-Pres scriptive Quasi-Pres	criptive Quasi-Prescripti	re Quasi-Prescriptive	58.0 15.3 58.0 15.3	n/a n/a	n/a n/a	n/a n/a	n/a n/ n/a n/	n/a n/a
443 444 445		Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2008 Final 2008 Final	222   Section   223   Sectio	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Pro e Quasi-Pro	scriptive Quasi-Presi scriptive Quasi-Presi	criptive Quasi-Prescripti criptive Quasi-Prescripti	re Quasi-Prescriptive re Quasi-Prescriptive	58.0 15.3 58.0 15.3	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/. n/a n/. n/a n/. n/a n/.	1/2 1/2 1/2 1/2 1/2 1/2 1/2 1/2 1/2 1/2
445 446 447		Electricity Retrofit Incentive Electricity Retrofit Incentive Toronto Comprehensive	Consumer, Business Consumer, Business Consumer, Consumer Low-Income,	2008 Final 2008 Final 2008 Final 2008 Final 2008 Final 2008 Final 2008 Final 2008 Final	281 Unitary AC 25 Dari Industrial Sector 282 Qustom Project - Industrial Sector 1 Toronto Hadro Electric Sectom Limited - Commercial Project	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Custom	e Quasi-Pri Cus	scriptive Quasi-Presitorn Custo	criptive Quasi-Prescripti m Custom	e Quasi-Prescriptive Quasi-Prescriptive Custom	58.0 15.3 58.0 15.3 59.0 15.9	n/a n/a n/a n/a 0.000 0	n/a n/a 00 0	n/a n/a	n/a n/ 0.00	n/a n/a
447 448 449	26	Toronto Comprehensive Toronto Comprehensive	Consumer, Consumer Low-Income, Consumer, Consumer Low-Income,		Section Hope Section Section Institute Commission From Section Section Institute Commission Institute Co	Custom Custom Custom Custom Custom Custom	Cus	om Custo	m Custom Custom	Custom Custom	70.0 9.0 44.0 9.0	0.000 0. 0.000 0.	00 0	0	0.00	0 0
450 451 452	26 26 26	Toronto Comprehensive Toronto Comprehensive Toronto Comprehensive	Consumer, Consumer Low-Income, Consumer, Consumer Low-Income, Consumer, Consumer Low-Income,		4 Toronto hydro-Exertic States Limited - T-BBB SEED Exchange Project 5 Toronto hydro-Exertic System Limited - Low-Income Project 6 Gry of Toronto - Commercial Project	Custom Custom Custom Custom Custom Custom	Cus Cus	tom Custo tom Custo	m Custom m Custom m Custom	Custom Custom Custom	70.0 5.0 70.0 8.0 58.0 17.0	0.000 0. 0.000 0.	00 0 00 0	0	0.00 0.00 0.00	0 0
453 454	26 26	Toronto Comprehensive Toronto Comprehensive	Consumer, Consumer Low-Income, Consumer, Consumer Low-Income.	2008 Final 2008 Final	5 Toroston Perior Sector System (minded - use-scores Project (Cognal Forence - users minded - use-scores Project ) Cognal Forence - users minded - users - use	Custom Custom Custom	Cus	om Custo	m Custom Custom	Custom	62.3 9.0 62.0 16.3	0.000 0. 0.000 0	00 0	0	0.00	0 0
451 452 453 454 455 456 457	27 28 28	High Performance New Construction Power Savings Blitz Power Savings Blitz	Business Business Business	2008 Final 2008 Final	1. Custom Project 1 R fluture with Electronic Ballast 2 Energy Star* rated LID Ent Sgn	Custom Custom 0.021 15 0.032 23	Cus 1	2,267 3,784	m Custom 0.020 1 0.030 2	Custom 51 2,108 10 3,519	70.0 14.0 93.0 15.0 93.0 16.0	0.006 3 112.000 2 10.000 0	00 2,536 35 16,925 32 2,365	35,510 253,882 37,843	2.10 2.19 0.30	1,775 24,857 15,741 236,110 2,200 35,194
458 459 460		Power Savings Blitz Power Savings Blitz	Business Business	2008 Final	3 Energy Star* rated CLF 4 Exercit Water Nation* Tank Wrap 5 Electric Water Nation* Fank Wrap 5 Electric Water Nation* Figure High Institution	0.026 15 0.047 43		3,054	0.024 1 0.044 4	77 355 36 2,840	93.0 2.0 93.0 7.0	27.000 0. 0.000 0.	00 0	10,306 0	0.65 0.00 0.00	4,792 9,585 0 0
461	20	Power Savings Blitz Power Savings Blitz Power Savings Blitz	Business Business Rusiness	2008 Final 2008 Final	5 Extent Water Healter Pipe Installation 6 Aerator 7 Halispen	0.030 23 0.033 33 1.960 1	0	1,549	0.028 2 0.031 2 1.823	37 3,860 18 1,440 13 13	93.0 15.0 93.0 5.0	0.000 0. 0.000 0.	00 0	0	0.00	0 0
462 463 464	28 29	Power Savings Blitz Demand Response 1	Business Business, Industrial	2008 Final 2008 Final	8 Other 1 Voluntary Load Shadding Project	0.000 Custom Custom	0 Cus	o Custo	0.000 m Custom	0 Custom	93.0 0.0 100.0 1.0	10.000 0. 0.179 2,719.	00 0 20 0	0	0.00 2,719.20	0 0
465 466	30 31	Demand Response 3 Loblaw & York Region Demand Response	Business, Industrial Business, Industrial	2008 Final 2008 Final	Contractual Load Shedding Project     Redan Contract     Index Contractual Load Shedding Project     Index Contract     Index Contract	Custom Custom 19,210.000	Cus 0	om Custo 0 19,2	m Custom 10.000	Custom 0 0	100.0 1.0 100.0 1.0	0.179 525 0.006 118 0.006 61	84 0 84 0	0	525.84 118.84	0 0
467 468 469	32 32	Loblaw & York Region Demand Response Renewable Energy Standard Offer Renewable Energy Standard Offer	Business, Industrial Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	1 806pt Contract 1 806pt Contract 1 Water 1 Water	Custom Custom Custom Custom	Cus Cus	om Custo	m Custom m Custom	Custom Custom	100.0 20.0 100.0 20.0	0.000 0. 1.000 2. 0.000 0.	00 0 00 2,278	45,552	0.00	0 0 2,278 45,552 0 0
469 470 471 472	32 32	Renewable Energy Standard Offer Renewable Energy Standard Offer Renewable Energy Standard Offer	Consumer, Business Consumer, Business Consumer, Business	2008 Final 2008 Final 2008 Final	2 Solari V 3 Solari V 4 Bogs	Custom Custom Custom Custom Custom Custom	Cus	om Custo	m Custom m Custom m Custom	Custom	100.0 20.0 100.0 20.0 100.0 20.0	0.000 0. 0.000 0.		0	0.00	0 0
473 474	34 35	Other Customer Based Generation LDC Custom - Hvdro One Networks Inc Double Great Refrigerator Roundup	Business, Industrial Consumer	2008 Final 2009 Final	Continue Project in Continue Project	Custom Custom 0.000	Cus	com Custo	m Custom 0.000	Custom 0 0	100.0 1.0 54.2 5.0	0.000 0. 0.027 0.	00 0	0	0.00	0 0
475 476 477	35 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer Consumer	2009 Final 2009 Final 2009 Final	2 Bottom Freezer Fridge - Standard Efficiency Loke Replacement - Nort Running (DK of the time) 3 Bottom Freezer Fridge - Energy State Unit Replacement - Nort Running (DK of the time) 4 Bottom Freezer Fridge - Fortegy State Unit Replacement - Nort Running (DK of the time)  4 Bottom Freezer Fridge - Nort Replaced - Running Part Time (SSK of the time)	0.000 0.000 0.094 67	0	0 0 3 360	0.000 0.001 3	0 0 0 0 5 1,826	54.2 5.0 54.2 5.0 54.2 5.0	0.010 0 0.053 0 0.107 0	00 0 00 0	0 0 361	0.00	0 0 0 0 39 195
477 478 479	35 35	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final	5 Bottom Freezer Fridge - Standard Efficiency Unit Replacement - Hunning Part Time (BBK of the time) 6 Bottom Freezer Fridge - Standard Efficiency Unit Replacement - Hunning Part Time (BBK of the time) 7 Bottom Freezer Fridge - Standard - Standard Part Time (BBK of the Stme) 7 Bottom Freezer Fridge - Standard - Standa	0.063 45 0.070 45	8	2,272	0.034 2 0.038 2	16 1,232 70 1,351	54.2 5.0 54.2 5.0	0.040 0. 0.208 0.	00 18 01 104	90 518	0.00	10 49 56 281
480 481 482	35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final	7 Bottom Freezer Fridge - Not Replaced - Running All Time (100% of time time) 8 Bottom Freezer Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time time) 9 Bottom Freezer Fridge - Forery Size Unit Replacement - Running All Time (100% of time time)	0.246 1,76 0.167 1,15 0.183 1.30	3		0.134 9 0.090 6 0.099 7	59 4,795 17 3,234 19 3,546	54.2 5.0 54.2 5.0 54.2 5.0	0.774 0. 0.287 0. 1.505 0	19 1,370 05 342 27 1,969	6,848 1,710 9,847	0.10 0.03	742 3,712 185 927 1,068 5,338
483 484 485	35 35	Great Refrigerator Roundup	Consumer Consumer Consumer	2009 Final	10 Chest Freezer - Not Replaced - Not Running (0% of the time)	0.000	0	0	0.000	0 0	51.8 4.0 51.8 4.0	2.980 0. 0.824 0.	00 0	0	0.00	0 0
486	35 35 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final 2009 Final	2) Out freeze: Centry Die Cell of Machinerity. Met Annie (1984) 1999.  2) Out freeze: Centry Die Cell of Machinerity. Met Annie (1985) 1999.  3) Outst freeze: Seath of Cell outst of Annie (1985) 1999.  3) Outst freeze: Seath of Efficiency to the Injustment - Annie (1985) 1999.  3) Outst freeze: Cell outst for Machinerity outst of Machinerity outst freeze: Seath of Efficiency outst feet (1986) 1999.  3) Outst freeze: Centry outst freeze: Seath of Efficiency outst feet (1986) 1999.  3) Outst freeze: Centry outst freeze: Seath of Efficiency outst feet (1986) 1999.  3) Outst freeze: Seath outst feet (1986) 1999.  3) Outst freeze: Centry outst feet (1986) 1999.  3) Outst freeze: Centry outst feet (1986) 1999.  4) Outst freeze: Centry outst feet (1986) 1999.  4) Outst freeze: Centry outst feet (1986) 1999.  5) Outst freeze: Centry outst feet (1986) 1999.  6) Outst feet (1986) 1999.	0.000 0.039 28 0.034 24	7	1,129 988	0.020 1- 0.018 1	6 585 18 512	51.8 4.0 51.8 4.0 51.8 4.0	5.774 0. 1.597 0.	23 1,630 05 394	6,520 1.578	0.12 0.03	844 3,376 204 817
487 488 489	35 35	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final	15 Chest Freezer - Energy Star Unit Replacement - Running Part Time (26% of the time) 16 Chest Freezer - Not Replaced - Running All Time (100% of time time)	0.036 26 0.153 1.05	6	1,042 4.385	0.019 1 0.079 5	5 540 58 2,271	51.8 4.0 51.8 4.0	7.290 0. 57.745 8.	26 1,900 81 63.302	7,599 253,209	0.14 4.56	204 817 984 3,935 32,781 131,125
489 490 491 492	35 35 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer Consumer	2009 Final 2009 Final 2009 Final	14 Cont. Control Contr	0.133 95 0.141 1,01 0.000	2	3,837 4,048	0.069 4 0.073 5 0.000	07 1,987 14 2,097 0 0	51.8 4.0 51.8 4.0 54.2 5.0	15.972 2. 72.898 10. 0.555 0.	13 15,320 26 73,781 00 0	61,280 295,126 0	1.10 5.32 0.00	32.781 131.125 7.933 31,734 38,208 152,832 0 0
493 494 495 496 497 498 499	35 35	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final	21 Side by Side Fridge-Freezer - Energy Star Unit Replacement - Not Running (OK of the time)	0.000	0	0	0.000	0 0	54.2 5.0 54.2 5.0	0.206 0. 1.080 0.	00 0	0	0.00	0 0
495 496	35 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final	22 Side by Side Fridge-Freezer - Not Replazed - Renning Part Time (28% of the time) 23 Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running Part Time (28% of the time) 24 Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running Part Time (28% of the time) 24 Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running Part Time (28% of the time)	0.071 50 0.036 26 0.043 30	9	1,299	0.020 1 0.023 1	1,373 11 704 8 838	54.2 5.0 54.2 5.0 54.2 5.0	2.170 0. 0.804 0. 4.220 0.	15 1,100 03 209 18 1,305	1,044 6,523	0.02	596 2,981 113 566 707 3,536
498 499	35 35	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final	24 Side by Side Fridge-Freezer - Energy State Unit Replacement - Running Part Time (38% of the time) 25 Side by Side Fridge-Freezer - Not Replaced - Running AT Time (100% of time time) 26 Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running AT Time (100% of time time)	0.185 1,33 0.095 68	2	6,653 3,410	0.100 7. 0.052 3	11 3,606 70 1,849	54.2 5.0 54.2 5.0	15.698 2. 5.814 0.	91 20,887 55 3,965	104,436 19,827	1.58 0.30	707 3,536 11,322 56,610 2,149 10,747
500 501 502		Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer Consumer	2009 Final 2009 Final 2009 Final	22 Safe by Side Frides-Freezer - Freeze Star Unit Replacement - Burning All Time (100% of time time) 23 Sangle Door Fridge - Hot Replaced - Not Running (05 of the time) 29 Sangle Door Fridge - Sandard Efficiency Unit Replacement - Not Running (05 of the time)	0.113 81 0.000	0	0	0.061 4 0.000 0.000	0 0	54.2 5.0 54.2 5.0 54.2 5.0	30.523 3. 0.565 0. 0.209 0.	00 0	123,887 0	0.00 0.00	13,431 67,153 0 0
503	35 35	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer	2009 Final 2009 Final	30 Single Door Fridge - Finergy Start Unit Replacement - Not Reuning (0% of the time) 31 Single Door Fridge - Finergy Start Unit Replacement - Not Reuning (0% of the time) 32 Single Door Fridge - Not Resplaced - Reuning	0.000 0.058 41	8	2,090	0.000	0 0 17 1,133	54.2 5.0 54.2 5.0	1.099 0. 2.210 0.	00 0 13 924	0 4,619	0.00	0 0 501 2,504
505 506 507	35 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final	22 Single Door Fridge - Standard Efficiency Unit Replacement - Running Part Time (BRS of the time) 33 Single Door Fridge - Energy Sart Unit Replacement - Running Part Time (BRS of the time) 43 Single Door Fridge - Energy Sart Unit Replacement - Running Part Time (BRS of the time) 44 Single Door Fridge - Standard Single - Standard Sin	0.033 23 0.038 27 0.153 1.05	7	1,186 1,367 5,487	0.018 1 0.021 1 0.083 5	19 643 18 741 15 2.974	54.2 5.0 54.2 5.0 54.2 5.0	0.819 0. 4.298 0. 15.996 2.	03 194 16 1,175 44 17 544	971 5,875 87 721	0.01	105 526 637 3,184 9.510 47.549
508 509 510	35 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final 2009 Final	11. (only 100 from 150 color 150 col	0.087 63 0.100 71	8	3,115 3,589	0.047 3 0.054 3	1,688 1,946	54.2 5.0 54.2 5.0	5.921 0. 31.084 3.	51 3,688 11 22,314	18,442 111,570	0.28 1.69	9.510 47.549 1,999 9,996 12,095 60,477
510 511 512	35 35 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer Consumer	2009 Final 2009 Final	3) Small Printing under 10 cubic test - Not Repulsion - Not Human (INS of the time) 3) Small Printing under 10 cubic test - Not Repulsion - Not Human (INS of the time) 30 Small Printing under 10 cubic test - Small Printing under 10 cubic test - Small Printing under 10 cubic test) - Energy Star Unit Replacement - Not Running (INS of the time)	0.000	0	0	0.000	0 0	54.2 5.0 54.2 5.0 54.2 5.0	0.000 0. 0.000 0.	00 0	0	0.00	0 0
511 512 513 514	35	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final	40 Denail Frage (under 10 cubic Net) - Not Replaced - Namining Part Time (38% of the time) 43 Small Fridge (under 10 cubic Net) - Not Replaced - Namining Part Time (38% of the time) 43 Small Fridge (under 10 cubic Net) - Send (Efficiency Limit Replacement - Norming Part Time (38% of the time) 45 Small Fridge (under 10 cubic Net) - Send (Efficiency Limit Replacement - Norming Part Time (38% of the time)	0.065 46 0.035 25	2	2,332 1,261	0.035 2 0.019 1	1,264 17 684	54.2 5.0 54.2 5.0	0.000 0. 0.000 0.	00 0	0	0.00	0 0
515	35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer Consumer	2009 Final 2009 Final 2009 Final	42 Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running Part Time (BMS of the time) 43 Small Fridge (under 10 cubic feet) - Roy Replaced - Bunning All Time (100% of time time) 43 Small Fridge (under 10 cubic feet) - Roy Replaced - Bunning All Time (100% of time time) 44 Small Fridge (under 10 cubic feet) - Roy Replaced - Bunning All Time (100% of time time)	0.041 25 0.170 1,22 0.092 66	5	1,475 6,124 3,311	0.022 1 0.092 6 0.050 3	50 800 54 3,320 59 1,795	54.2 5.0 54.2 5.0 54.2 5.0	0.000 0. 0.000 0.	00 0 00 0	0	0.00	0 0
518 519 520	35 35	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final	44 Small freige Londor 18 Oracle (real Tables) to Replacement Famining ART Times (1996) of times throat 44 Small freige Londor 18 Oracle (real Times (1996) and Times (1996) of times throat 45 Small freige Londor (Small Carellor Londor (1996) and Times (1996) of times throat 45 Small freige Londor (1996) control (1996) and Times (1996) of the Intend 45 Small freige Londor (1996) control (1996) and Times (1996) a	0.108 73 0.000	0	3,874	0.059 4 0.000	0 2,100	54.2 5.0 51.8 4.0	0.000 0. 0.000 0.	00 0	0	0.00	0 0
521 522	35 35	Great Refrigerator Roundup  Great Refrigerator Roundup  Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final	48 Small Frester funder 10 cubic feet - Energy Star Unit Recisionment - Not Running 10% of the time!  48 Small Frester funder 10 cubic feet - Energy Star Unit Recisionment - Not Running 10% of the time!  48 Small Frester funder 10 cubic feet - Not Recisional - Running Part I time 12% of the time!  57 Small Frester funder 10 cubic feet - Not Recisional - Running Part I time 12% of the time!	0.000 0.041 25	0	0	0.000 0.021 1	0 0	51.8 4.0 51.8 4.0 51.8 4.0	0.000 Q 0.000 Q	00 0	0	0.00	0 0
523 524 525	35 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer Consumer	2009 Final 2009 Final	50 Small Freezer (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running Part Time (26% of the time) 51 Small Freezer (under 10 cubic feet) - Energy Stat Unit Replacement - Running (26% of the time)	0.027 15 0.028 20	1	762 804	0.014 1 0.014 1	99 395 M 416	51.8 4.0 51.8 4.0	0.000 0. 0.000 0.	00 0	0	0.00	0 0
526 527 528	35 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final	5.3 Small Freezer funder 10 cubic feed - Not Replaced - Running All Time (100% of time time) 5.3 Small Freezer funder 10 cubic feed - Standard Efficiency Unit Replacement - Running All Time (100% of time time) 5.3 Small Freeze (under 1 0 cubic feed - Standard Efficiency Unit Replacement - Running All Time (100% of time time) 5.3 Small Freeze (under 1 0 cubic feed - Feeder - Running All Time (100% of time time) 5.3 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.3 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.4 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standard Efficiency Time time) 5.5 Small Freeze (under 1 0 cubic feed - Standar	0.100 1,14 0.103 74 0.109 78	0	2,960 3,123	0.053 3 0.056 4	3 1,533 4 1,617	51.8 4.0 51.8 4.0	0.000 0. 0.000 0.	00 0 00 0	0	0.00	0 0
528 529	35 35	Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final	35 (and Feez Londer 20 Coults Best 1, Statuted Officera (DAR Seguencent - America AD Time 1995 of time tree) 45 (Coult Feez Londer 1, Statute Coults Best 1, Sta	0.000 0.000	0	0	0.000	0 0	54.2 5.0 54.2 5.0	4.113 0. 1.523 0. 7.999	00 0	0	0.00	0 0
531 532	35 35	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final 2009 Final	Sop Freezer Fridge - Not Replaced - Running Part Time (38% of the time)	0.065 47 0.035 25	0	2,349 1,259	0.035 2 0.019 1	55 1,273 17 683	54.2 5.0 54.2 5.0	16.079 1. 5.955 0.	05 7,554 21 1,500	37,770 7,500	0.57 0.11	4,095 20,473 813 4,065
529 530 531 532 533 534 535	35 35 36	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer Consumer	2009 Final 2009 Final 2009 Final	60 Top Freezer Fridge - Energy Star Unit Replacement - Running Part Time (38K of the time) 61 Top Freezer Fridge - Not Replaced - Running AR Time (100K of time time) 62 Top Freezer Fridge - Not Replaced - Running AR Time (100K of time time) 72 Top Freezer Fridge - Standard Efficiency with Replacement - Running AR Time (100K of time time)	0.041 25 0.172 1,23 0.097 44	4	1,477 6,168 3,307	0.022 1: 0.093 6 0.050 3	50 801 59 3,344 58 1,701	54.2 5.0 54.2 5.0 54.2 6.0	31.264 1. 116.291 19. 43.071 3.	29 9,237 97 143,463 98 28.486	46,187 717,313 142,429	0.70 10.82 2.16	5,007 25,036 77,764 388,820 15,441 77,204 95,093 475,464
536 537	35 35	Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final 2009 Final	del plus freese ridge. L'absonate l'utilità d'un expendiente s'autilité par l'utilité	0.108 77 0.000	6	3,879	0.059 4	2,103 0 0	54.2 5.0 51.8 4.0	226.122 24. 0.477 0.	47 175,432 00 0	877,158 0	13.26	95,093 475,464 0 0
538 539 540	35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer Consumer	2009 Final	65 Upright Freezer - Standard Efficiency Unit Repulsement - Not Running (OK of the time) 66 Upright Freezer - Energy Star Unit Repulsement - Not Running (OK of the time) 67 Upright Freezer - Energy Star Unit Repulsement - Not Running (OK of the time)	0.000 0.000 0.051	0	0	0.000 0.000 0.026 1:	0 0	51.8 4.0 51.8 4.0 51.8 4.0	0.132 0. 0.602 0. 0.924 0.	00 0 00 0 05 337	0 0 1348	0.00	0 0 0 0
541	35	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final	68 Upright Freezer - Standard Efficiency Unit Replacement - Running Part Time (26% of the time) 69 Upright Freezer - Energy Star Unit Replacement - Running Part Time (26% of the time)	0.025 18 0.026 18	9	718 758	0.013 0.014	753 372 18 392	51.8 4.0 51.8 4.0	0.256 0. 1.167 0.	01 46 03 221	184 884	0.00	24 95 114 458
543 544 545 546 547	35 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer Consumer	2009 Final 2009 Final	70 Upright Freezer - Not Replaced - Running All Time (100% of time time)  21 Upright Freezer - Standard Efficiency unit Replacement - Running All Time (100% of time time)	0.197 1,41 0.097 65 0.102 73	7	2,789	0.102 7 0.050 3 0.053 3	3 2,933 51 1,444 81 1,524	51.8 4.0 51.8 4.0 51.8 4.0	9.244 1. 2.557 0. 11.670 1.	25 1,783	52,353 7,131 34,343	0.13	6,778 27,111 923 3,693 4,446 17,784
546 547	35 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final	72 (Spright Finiser - Energy Stat Unit Replacement - Numining All Time (100% of time time) 73 (Soluminidirs - Natherland - Manning Mich of the Time) 74 (Soluminidirs - Mandard of Michigan - Noth Numining (DK of the time)	0.000	0	0	0.000 0.000	0 0	36.0 4.0 36.0 4.0	0.000 Q 0.000 Q	00 0	0	0.00	0 0

# Initiative Number	Initiative Name	Program Name	Program Results Year Status	# Mossure Name	Gross Summer Peak Demand Savings (kW)	Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Unit Savings Assu Net Summer Peak No Demand Savings (kW)	mptions t Annual ergy Savings Nh)	Lifetime irgy Savings M	oggregate let-to-Gross idjustment %)	Activity Gre Results (#) Sur Der	ss Gross Annua nmer Peak Energy nand Savings ings (kW) (kWh)	DC Specific Results d Gross Ne Lifetime Pe. Energy Sar Sarvings (kWh)	Summer ak Demand rings (kW) Savings (kWh)	ual Net Lifetime Energy Savings (kWh)
548 35 549 35	Great Refrigerator Roundup	Consumer	2009 Final 2009 Final	75 Dehumidfier - Energy Star Unit Replacement - Not Running (OK of the time)	0.00	60	0	0 0.000	0	0	36.0 4.0	0.000	0.00	(KWh)	0.00	0 0
549 35 550 35	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final	Si Cahumidian - George Star Dick Replacement - Nort Bussing (DN of the Small   Si Cahumidian - George Star Dick Replaced - Review part Free   1/24 of the Small   Si Cahumidian - Small Replaced - Review part Free   1/24 of the Small   Si Cahumidian - Small Review part   Small - Review part Free   1/24 of the Small   Si Cahumidian - George Star Dick Replacement - Review part Free   1/24 of the Small   Si Cahumidian - Comp Star Date Replacement - Review part Free   1/24 of the Small   Si Cahumidian - Comp Star Date Replaced - Review part Free   1/24 of the Small   Si Cahumidian - Small Register - Small part Free   1/24 of the Small   Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Register - Small part Free   1/24 of the Small     Si Cahumidian - Small Part Free   1/24 of the Small     Si Cahumidian - Small Part Free   1/24 of the Small     Si Cahumidian - Small Part Free   1/24 of the Small     Si Cahumidian - Small Part Free   1/24 of the Small     Si Cahumidian - Small Part Free   1/24 of the Small     Si Cahumidian - Small Part Free   1/24 of the Small     Si Cahumidian - Small Part Free   1/24 of the S	0.00	00	0	0 0.000	0	0	36.0 4.0 36.0 4.0	0.000	0.00	0 0	0.00	0 0
551 35 552 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer	2009 Final 2009 Final	78 Dehumidner - Energy Sack Aut Myplacement - Kunning Part Tune (n/2% of the time) 79 Dehumidner - Non Replaced - Running All Time (100% of time time) 70 Dehumidner - Non Replaced - Running All Time (100% of time time) 70 Dehumidner - Standard Efficiency Init is Replacement - Running All Time (100% of time time)	0.00	72 96	0 3,8	0 0.000 42 0.350	346	1,383	36.0 4.0 36.0 4.0	2.804	2.73 2,69	3 10,774	0.98	970 3,879
554 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer Consumer	2009 Final 2009 Final 2009 Final	80 Dehmindfier - Standard Efficiency Unit Replacement - Running All Time (100% of time 6me) 81 Dehmindfier - Energy Star Unit Replacement - Running All Time (100% of time fime) 82 Window Air Conditioner - Not Replaced - Not Running (Not fine fime)	0.54 0.46 0.00	68 46	3 1,8	52 0.197 51 0.169 0 0.000	167	666	36.0 4.0 35.6 3.0 35.6 3.0	1.558 4.674 0.000	2.19 2,16 0.00	2 3,368 3 8,650 0 0	0.79	779 3,114 0 0
557 35	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final 2009 Final 2009 Final	12. Window Ar Conditioner - Not Replaced - Not Revening (Not of the time) 3. Windows Ar Conditioner - Note Replaced - Not Revening (Not of the time) 4. Windows Ar Conditioner - Standard Efficación the Replacement - Not Revening (Not of the time) 4. Windows Ar Conditioner - Found you State Unit Replacement - Not Replaced - Note Homing (Not of the time) 5. Windows Ar Conditioner - Note Replaced -	0.00	00	0	0 0.000	0	0	35.6 3.0 35.6 3.0	0.000	0.00	0 0	0.00	0 0
559 35	Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer	2009 Final 2009 Final	\$8\$ Window Air Conditioner - Not Replaced - Running Part Time (n/a/K of the time)  \$8\$ Window Air Conditioner - Standard Efficiency Unit Replacement - Running Part Time (n/a/K of the time)  \$8\$ Window Air Conditioner - Founty Star Unit Replacement - Running Part Time (n/a/K of the time)	0.00	00	0	0 0.000	0	0	35.6 3.0 35.6 3.0	0.000	0.00	0 0	0.00	0 0
561 35	Great Refrigerator Roundup Great Refrigerator Roundup Great Refrigerator Roundup	Consumer Consumer Consumer	2009 Final	8.0 Window Air Conditioner - Energy Star Unit Registroment - Kunning Part Unit in (1925 of the time) 8.0 Window Air Conditioner - Nor Replaced - Running All Time (100% of time time) 8.0 Window Air Conditioner - Standard Efficiency Unit Replacement - Running All Time (100% of time time)	0.3	75 33 19 11	1 1,1	0 0.000 12 0.133 53 0.042	132	395 125	35.6 3.0 35.6 3.0	5.033 0.656	1.89 1,86 0.08 7	5 5,596	0.67	663 1,990
563 35 564 36	Great Refrigerator Roundup  Cool Savings Rebate	Consumer Consumer	2009 Final 2009 Final	90 Window Air Conditioner - Energy Star Unit Replacement - Running All Time (100% of time time)  1 Energy Star* 14.5 SEER (Tier 1) Central Air Conditioner (CAC)	0.14	42 14 23 11	1 4.	22 0.051 28 0.071	50 65	150 1,172	35.6 3.0 57.8 18.0		0.34 33 10.57 9,67	1,015 1 174,070	0.12 6.11	120 361 5,586 100,555
565 36 566 36	Cool Savings Rebate Cool Savings Rebate	Consumer Consumer	2009 Final 2009 Final	2 Energy Star* 14.5 SER (Tier 1) Central Air Conditioner (CAC) with change in behaviour 3 Energy Star* 15.0 SER (Tier 2) Central Air Conditioner (CAC)	0.34	93 17	7 5,7 7 3,1	0.200 0.112	183 102	3,295 1,838	57.8 18.0 57.8 18.0	225.490	4.64 4,24 43.58 39,86	4 76,385 4 717,553	25.18	2,451 44,125 23,028 414,508
568 36	Cool Savings Rebate Cool Savings Rebate	Consumer Consumer	2009 Final 2009 Final	Energy Star* 15.0 SER (Tier 2) Central Air Conditioner (CAC) with change in behaviour     Furnace with Recronically Commutated Motor (ECM), Home constructed before 1980, AHM Matched CAC & Furnace, Continuous Fan, No change	0.40 1.65	00 36 58 2,73	6 6,5: 3 52,6:	0.231 06 0.658	212 1,101	3,808 20,924 2,446	57.8 18.0 39.7 19.0	35.189 19.151 78.686	14.09 12,88 31.75 53,11 14.39 25,50	8 231,981 4 1,009,163 8 484,652	12.61	7,445 134,008 21,090 400,715 10,129 192,444
569 36 570 36 571 36	Cool Savings Rebate Cool Savings Rebate Cool Savings Rebate	Consumer Consumer Consumer	2009 Final 2009 Final 2009 Final	6 Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHR Matched CAC & Furnace, Non-continuous Fan, No change 7 Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHR Matched CAC & Furnace, Continuous Fan, Change from non-continuous 8 Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Continuous Fan, Change from non-continuous 8 Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Continuous Fan, No change	0.05	54 5 87 2.82	1 1,7	90 0.022 28 0.670	36 1.121	687 21,294	39.7 19.0 39.7 19.0	6.243 33.799	0.34 56 57.04 95.39	9 1.812.577	0.13	
573 36	Cool Savings Rebate Cool Savings Rebate Cool Savings Rebate Cool Savings Rebate	Consumer Consumer	2009 Final 2009 Final 2009 Final	A Furnace with Extensional's Commissible Most (ECM), these contributed before 38(8), Unmarked CCK & Furnac, Continuous Fan, No change  3 Furnace with Extensional's Commissible Most (ECM), these contributed before 38(8), Unmarked CCK & Furnac, November Continuous Fan, No change  10 Furnace with Extensional's Commissible Most (ECM), these contributed before 18(8), Unmarked CCK & Furnac, Continuous Fan, Change From non-continuous  11 Furnace with Extensional's Commissible Most (ECM), these contributed before 38(8) waster of the Continuous Fan, Change From non-continuous  13 Furnace with Extensional's Commissible Most (ECM), these contributed before 38(8) waster of the Continuous Fan, Continuous Fan, Change From non-continuous  13 Furnace with Extensional Commissible Most (ECM), these contributed before 38(8) waster of Continuous Fan, Continuous Fan, Continuous Fan, Change From non-continuous  14 Furnace with Extensional Commissible Most (ECM), these contributed before 38(8) waster of Continuous Fan, Continuous	0.2	11 33 84 14	3 7,0: 0 2,6:	0.084 51 0.033	148 56	2,816 1,057	39.7 19.0 39.7 19.0	138.881 11.026	29.24 51,83 0.92 1,54	0 984,778 4 29,345	11.61 2 0.37	226 4,228 77.881 719,733 10.581 301,033 613 11,652 3376 64,443 2,929 55,654 137 2,612 155,591 486,228 7,596 144,328
574 36 575 36 576 36 577 36	Cool Savings Rebate Cool Savings Rebate	Consumer Consumer	2009 Final 2009 Final 2009 Final	11 Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Commusus Fan, No change 12 Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Non-continuous Fan, No change	0.8	37 153 77 33	5 29.1 4 6,1	52 0.332 59 0.070	609 129	11.579 2,446	39.7 19.0 39.7 19.0	5.539 22.756	4.64 8.50 4.02 7,37	2 161.538 7 140,158	1.84 1.60	3.376 64.143 2,929 55,654
576 36 577 36	Cool Savings Rebate Cool Savings Rebate Cool Savings Rebate Cool Savings Rebate	Consumer Consumer	2009 Final 2009 Final	11 Scene with Endomotivity Commission Many (Mark Home commission before VMB instruction with Commission for Many (Mark Home Commission before VMB instruction with Commission for Many (Mark Home Commission for Mark Home Commission for Many (Mark Home Commission for Mark Home C	1.7	14 2,86 17 26	2 3,6: 7 54,4:	54 0.681	1,138	21,626	39.7 19.0 39.7 19.0	22.483 02.269	0.19 34 38.53 64,44 10.70 10.12	6,579 8 1,224,519	15.30 2	15/ 2,612 :5,591 486,228
	Cool Savings Rebate Cool Savings Rebate	Consumer Consumer	2009 Final 2009 Final	Surrace with Electronically Commutated Motor (ECM), Home constructed after 1980, Will Mark CAC & Furnice, Continuous Fan, No change  12 Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Will Mark CAC & Furnice, Continuous Fan, No change  13 Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Unmatched CAC & Furnice, Continuous Fan, No change	-0.07	29 -4	9 -9.	31 -0.012 35 0.695	-19 1,162	-370 22,079	39.7 19.0 39.7 19.0	7.333 39.682	-0.21 -36 69.43 116,13	0 -6,831 1 2,206,487	-0.09 27.57	-143 -2,712 46,113 876,145 17,294 328,589
581 36 582 36	Cool Savings Rebate Cool Savings Rebate	Consumer Consumer	2009 Final 2009 Final	18 Furnace with Electronically Commutated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Communicated Motor (ECM), Home constructed after 1969, Unmatched CAC is Furnace, Non-continuous Fan, Change 1979, Chang	0.15	51 26	7 5,0° 1 21	76 0.050 29 0.003	106 4	2,015 83	39.7 19.0 39.7 19.0	163.035 12.943	24.57 43,55 0.09 14	4 827,519 2 2,707	9.76	17,294 328,589 57 1,075
583 36 584 36	Cool Savings Rebate Cool Savings Rebate	Consumer Consumer	2009 Final 2009 Final	20 Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Continuous Fan, No change 21 Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Non-continuous Fan, No change	0.8	13 20	0 29,8 7 3,9	35 0.045	623 82	11,844 1,563	39.7 19.0 39.7 19.0	26.712	5.57 10,21 3.02 5,53	4 194,073 2 105,116	1.20	57 1,075 4,056 77,062 2,197 41,739
586 36	Cool Savings Rebate Cool Savings Rebate Cool Savings Rebate	Consumer Consumer Consumer	2009 Final	22 Eurose with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Continuous Fan, Change from non-continuous 22 Programmable Thermostat - Central Ark Conditioning (CAC) & Gas heating 24 Programmable Thermostat - Europy Sur* Central Ark Conditioning (CAC) & Gas Heating	0.00	26 3 22	6 1,4 0 4: 6 3:	45 0.016 52 0.010 85 0.009	12 10	177 151	39.7 19.0 39.2 15.0 39.2 15.0	179.178	4.67 5,39 5.33 6,16	1 3,062 3 80,900 1 92,408	1.83	64 1,216 2,114 31,709 2,415 36,219
588 36 589 36	Cool Savings Rebate Cool Savings Rebate	Consumer Consumer	2009 Final 2009 Final	25 Programmable Thermostat - Gas Heating only 26 Participant Spillowr - Lighting	0.00	00	9 1- 0 2:	0.000 0.001	40	55 200	39.2 15.0 100.0 5.0	51.200 24.831	0.00 47 0.03 99	9 7.181 4 4,969	0.00	188 2.815 994 4,969 899 2,697
591 36	Cool Savings Rebate Cool Savings Rebate Cool Savings Rebate	Consumer Consumer	2009 Final 2009 Final	22 Participant Sollover - Cooling or Heating 22 Participant Sollover - Water heating 23 Participant Sollover - Audit heating 24 Participant Sollover - Audit heating	0.00	87 10 11 14	0 3i 1 1,4	0.087	100 141	300 1,411	100.0 3.0 100.0 10.0	8.984 12.155	0.78 89 0.13 1,71	9 2,697 5 17,148	0.78 0.13	1,715 17,148
	Cool Savings Rebate Cool Savings Rebate Cool Savings Rebate	Consumer Consumer Consumer	2009 Final 2009 Final 2009 Final	28 Participant Spillover - Appliances 30 Participant Spillover - Insulation of other weatherization 31 Participant Spillover - Windows 33 Participant Spillover - Windows	0.00	29 3 85 47	5 7	0.008 0.029 0.085	76 75	304 750	100.0 4.0 100.0 10.0 100.0 10.0	17.030 25.132 19.621	0.13 1,29 0.72 1,88 1.67 1.96	3 5,171 6 18,859 3 19,632	0.13 0.72 1.67	1,293 5,171 1,886 18,859 1,963 19,632
595 36	Cool Savings Rebate Cool Savines Rebate	Consumer Consumer	2009 Final 2009 Final	32 Participant Spillouer - Roof products 33 Participant Spillouer - Boof products	0.00	04 5	0 7:	50 0.004 50 0.004	50 50	750 250	100.0 15.0 100.0 5.0	9.496 10.537	0.04 47 0.05 52	7,126 7 2,636	0.04	475 7,126 527 2,636
595 36 597 37 598 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final	1 Energy Star Qualified Compact Fluorescent - Spring Campaign - Participant Rebated	0.00	01 2 01 2	3 11 6 11	85 0.000 55 0.001	16 20	127 119	68.7 8.0 77.0 6.0	945.390 2,241.901	0.68 21,90 1.80 57,92	2 175,214 9 347,574	0.47 1 1.39 4	15,053 120,423 44,631 267,787
599 37 600 37 601 37	Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final 2009 Final 2009 Final	1. District State Private Land Control	0.00	04 13 02 3	6 1,8 1 7 4 45	52 0.002 15 0.002	61 55 344	983 546 3.435	53.1 16.0 76.4 10.0 75.7 10.0	182.467 78.510 29.603	0.66 21,12 0.17 5,61 1.78 13.48	1 337,941 3 56,128 3 134,829	0.35 1 0.13	11,214 179,431 4,290 42,904 10,200 102,001 3,244 32,436
600 37 601 37 602 37 603 37 604 37 605 37 606 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	sery volly zoo Sering Campaign - Participant Rebated  Pipe Wrap - Sering Campaign - Participant Rebated	0.00	09 3	7 7	73 0.005 48 0.000	43	428 38	55.4 10.0 78.2 6.0	29.693 75.829 62.499	0.65 5,85 0.04 50	9 58,593 5 3,027	0.36	3,244 32,436 395 2,368
604 37 605 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final 2009 Final	Poe Wrap - Spring Campaign - Participant Rebated     Water Blanket - Spring Campaign - Participant Rebated     Water Blanket - Spring Campaign - Participant Rebated     Windoor I'm - Spring Campaign - Participant Rebated     Windoor I'm - Spring Campaign - Participant Rebated	0.00	04 5	2 5:	0 0.000	42 0	422 0	80.3 10.0 48.9 0.0	62.499 8.256 21.595	0.03 43	3 4,332 0 0	0.03	395 2,368 348 3,480 0 0
	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final 2009 Final	Window Fin. Spring Compage. Periodopar Medical     Hold Server Set Confidence Server Ser	0.00	98 9 25 28	6 1,1 4 3,4	57 0.065 38 0.017	65 193	775 2,321	67.0 12.0 68.1 12.0	77.731 73.700 180.795	7.59 7,49 1.81 20,93	3 89,919 1 251,170	5.09 1.24 1	5,023 60,275 14,253 171,035 11,284 169,263
609 37 610 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	1.4 regrammater internosis - Spring Campaign - Participant Promoted 1.4 Control Products - Spring Campaign - Participant Promoted 1.4 Control Products - Spring Campaign - Participant Promoted	0.00	00 01 7	5 2,0	24 0.000 22 0.001	3	936 14 385	60.4 5.0 53.4 10.0	472.141 234.919	0.00 2,26 0.34 16.96	5 373,096 6 11,331 1 169,612	0.00	1,369 6,844 9,050 90,502
611 37 612 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	15 Window Blinds and Awnings - Spring Campaign - Participant Promoted  16 Reduce power to electronics (Behavioural) - Spring Campaign - Participant Spillover	0.00	02 2	1	0 0.000	3	0 3	28.5 0.0 15.0 1.0	244.131 98.459	0.00	0 0 6 2,096	0.00	0 0 314 314
614 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer Consumer	2009 Final 2009 Final	17 Installed CFIs - Spring Campaign - Participant Spillover 18 Washed in Cold Loundry (Behavioural) - Spring Campaign - Participant Spillover	0.00	02 3	0	11 0.000 30 0.000 53 0.001	13 4	105 4	13.1 8.0 14.2 1.0	86.367 85.791 80.034	0.27 8.76 0.20 2,57	0 70,078 6 2,576 3 21,033	0.03	1149 9.190 366 366 2,471 2,471
616 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final 2009 Final	19 Turned off/Reduced lights (Behavioural) - Spring Campaign - Participant Spillover 20 Oried dothis outside or on rack (Behavioural) - Spring Campaign - Participant Spillover 21 Installed a new enersy efficient acclaimor Bufferentor - Spring Campaign - Participant Spillover	0.00	08 3 07 6	5 9	74 0.001 38 0.001	8	31 8 128	11.1 1.0 14.1 14.0	69.670 62.760	0.65 21,03 0.58 5,16 0.42 4.07	5 5,165 1 56,989	0.06	574 574
618 37 619 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final	Installed new energy efficient appliance - Inferences - Spring Companies - Perforages Software   Unphaged devices county but shaped in the interest - Spring Companies - Perforages Stategore   Unphaged devices county but shaped in the interest - Spring Companies - Perforages Stategore   Unphaged devices county but shaped in the interest - Spring Companies - Spring Compan	0.00	06 3 14 13	2 1,7	70 0.001 13 0.002	14 14	14 200	20.3 1.0 11.7 14.0	59.881 37.426	0.36 4,20 0.51 4,57	3 4,203 9 64,100	0.07	574 8,036 854 854 535 7,489 1,723 34,455
620 37 621 37 622 37 623 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer		24 Added collen/Intic/well Posement insolation - Sering Campaign - Participant Sellower 25 Installed Programmable Thermount - Spring Campaign - Participant Sellower 26 Europy Star Colled Compact Florecomer - Spring Campaign - Participant Sellower 27 Europy Star Colled Compact Florecomer - Spring Campaign - Non-Participant Related	0.10	04 36 22 30	4 7.8 8 4,6	80 0.012 25 0.003	46 39	921 579	11.7 20.0 12.5 15.0	37.426 36.850 719.793	3.89 14.74 0.80 11,36 0.50 16,13	6 294.917 3 170,446	0.45 0.10	1,723 34,455 1,421 21,321 5,608 44,864
623 37 624 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer	2009 Final	27 EMRGY STAR Decorative CFIs - Spring Campaign - Non-Participant Rebated	0.00	01 2	6 19	57 0.000 83 0.001	10	63	39.8 6.0 40.6 16.0	357.307 336.594	0.29 9,35	4 56,126 1 364,492	0.12	1723 34.455 1,421 21,321 5,608 44,864 3,724 22,347 9255 148,075 951 9,510 3,815 38,150 2,380 23,804 576 3,459 551 5,511 0 0
625 37 626 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	2d Oseffer See Geles Fann, Spring Germann, See Anderson Steine See See See See See See See See See S	0.00	02 3 60 45	1 7 4 4,5	15 0.000 41 0.008	10 61	97 614	13.5 10.0 13.5 10.0	98.389	0.22 7,03 3.73 28,21	4 70,339 6 282,164	0.03	951 9,510 3,815 38,150
627 37 628 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	31 Controllines - Spring Campaign - Non-Participant Rebated 32 Ripe Wrap - Spring Campaign - Non-Participant Rebated	0.00	09 7	7 7	73 0.001 48 0.000	10 1	104 7	13.5 10.0 13.5 6.0	227.848 528.194 77.676	1.97 17.60 0.33 4,26	6 176,050 4 25,583	0.27	2380 23.804 576 3,459
630 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer	2009 Final	34 Windowskiin - Spring Campaign - Non-Participant Robated 34 Windowskiin - Spring Campaign - Non-Participant Robated	0.00	00	0 111	0 0.000 57 0.042	0	0 501	13.5 10.0 13.5 0.0	222.670 129.459	0.32 4,07	6 40,758 0 0 0 149,758	0.00	551 5,511 0 0 5,401 64,812
632 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	35 Sengry Star Qualified Window Ar Conditioner - Spring Campaign - Non-Participant Promoted 36 Sengry Star Qualified Dehimidifiers - Spring Campaign - Non-Participant Promoted 37 Ingrammabil Premotest - Spring Campaign - Non-Participant Promoted 38 Tongarmabile Thermotest - Spring Campaign - Non-Participant Promoted	0.0	25 28 50 13	4 3,4 8 2,0	38 0.011	125 40	1,498 604	44.0 12.0 29.2 15.0	155.351	12.64 12,48 3.82 44,12 12.21 33,53	0 529,436 8 503,065	1.68	5,401 64,812 19,397 232,760 9,807 147,111 2,956 14,782
635 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final	2) Programmable Thermocut. Spring Campajan. Non-Participant Promoted 3) Solar Power Products, Spring Campajan. Prod Participant Promoted 3) Control Rodoni. Spring Campajan. Prod Participant Promoted 4) Control Rodoni. Spring Campajan. Non-Participant Promoted 4) Control Rodoni. Spring Campajan. Non-Participant Promoted 4) Window Birola Andering. Spring Campajan. Non-Participant Promoted	0.00	00	2 7.	24 0.000	2 25	9 249	39.0 5.0 34.4 10.0	243.383 1,579.403 543.729 911.393	0.00 7,58 0.78 39,25	1 37,906 7 392,572	0.00	13,529 135,238
637 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer	2009 Final 2009 Final	48 Window Binds and Awning: Spring Campaign: New Participant Promoted 41 Bindow Binds and Awning: Spring Campaign: New Participant Promoted 42 Bindow STAR Specialty CFIs: Autumn Campaign: Participant Rebated 42 BIRBOY STAR Specialty CFIs: Autumn Campaign: Participant Rebated	0.00	01 3	5 21	0 0.000 34 0.001	18	142	18.4 0.0 69.4 8.0	911.393 4,278.305 1,730.096	3.39 109,08	0 4 872,672	2.35	0 0 75,697 605,573 25,732 154,395
639 37 640 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	44 Section Since Speciatives - Autom campin - Participant Related  Weatherstripping - adhesive foam or V-strip - Automn Campaign - Participant Related  44 Weatherstripping - adhesive foam or V-strip - Automn Campaign - Participant Related	0.00	04 11	9 1,8 5 2	56 0.003 29 0.001	83 9	1,299 132	70.0 15.6 57.5 15.0		0.76 24,58 0.19 2,92	6 383,171 4 43,862	0.53 1 0.11	17,210 268,220 1,681 25,221
641 37 642 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	45 Weatherstripping - door frame bits - Automn Campaign - Partificipant Rebatad 46   Programmable Thermostat - Automn Campaign - Partificipant Rebatad	0.00	01 1	7 2:	57 0.001 82 0.000	9 22	137 325	53.5 15.0 67.4 15.0	125.244 83.074	0.14 2,14 0.00 2,67	6 32,195 1 40,059	0.07	1,147 17,212 1,801 27,014
	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savines Event	Consumer Consumer	2009 Final 2009 Final 2009 Final	Pop Wing - Automo Campaign - Participant Rebated     Water Blanker - Automo Campaign - Participant Rebated     Water Blanker - Automo Campaign - Participant Rebated     Water Manufactor Controls - Automo Campaign - Participant Rebated	0.00	01 5	7 6 5	99 0.000 58 0.003	3 35	18 351	44.9 6.0 63.0 10.0	71.520 15.888 145.045	0.04 47 0.07 88	1 2,824 6 8,862	0.02	212 1,269 558 5,579 2,234 38,027
646 37	Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final	50 Energy Star Qualified Holiday LED Lights - Autumn Campaign - Participant Promoted	0.00	00 1	4 2	55 0.001 59 0.000 37 0.000	25 8 12	262 40 118	71.8 17.0 58.8 5.0 49.6 10.0	509.368	0.11 3.11 0.00 6,97 0.16 5,08	0 52 950 8 34,892 7 50,870		4,102 20,508
648 37 649 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final 2009 Final 2009 Final	5.5 Dimme Switches: Autumn Campign: Participant Promoted 3.5 Washed Switches: Autumn Campign: Participant Premoted 3.5 Washed Switch with code water - Autumn Campign: Participant Premoted 3.5 Washed Switch with code water - Autumn Campign: Participant Spillover	0.00	02 3	0	0.000 0.000	3 5	12 5	52.3 4.0 17.3 1.0	214.640 416.465 151.636 139.889	0.16 5,08 0.16 2,30 0.35 4,55	7 50,870 8 9,212 4 4,554	0.08	2,525 25,248 1,207 4,816 786 786
649 37 650 37 651 37 652 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Event Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	3.1 Standard words verification of sectors	0.00	02 1 08 26	3 2	21 0.000 53 0.001	43	43	19.4 1.0 16.5 1.0	139.889 130.279 91.836	0.26 2,97 1.06 34,23	7 34,237	0.05 0.18	786 786 577 577 5,652 5,652
653 37 654 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	57 Turned down the thermostat setting on my turnace - Autumn Campaign - Participant Spinover	0.00	00 23	0 2	70 0.001 70 0.000	51 13	51 13	18.7 1.0 18.2 1.0	91.836 91.836 86.497	0.00 24,77 0.53 6.07	9 24,779	0.00	4,642 4,642 1.104 1.104
655 37 656 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	59 Installed a new energy efficient appliance – Refrigerator - Autum Campajan - Participant Spillover 60 Added collegifatists (will placement insulation - Autum Campajan - Participant Spillover 60 Added collegifatists (will placement insulation - Autum Campajan - Participant Spillover	0.00	07 E	5 90 4 7,80	0.002 0.000	16 87	224 1,737	24.7 14.0 22.0 20.0	86.497 69.411	0.57 5,61 0.00 27,34	0 78,542 8 546,960	0.14	1,383 19,361 6,028 120,563
658 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	h: Inoptized my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [5] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [6] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [7] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated my old survival which a pigin and microstry furnace. Automot Campaign. Participant Spillover  [8] Inolated	0.19	49 14	2 5,2:	27 0.010	69 28	1,032 413	19.5 15.0 19.4 15.0	56.596	11.89 21,80 2.77 8,02	0 326,998 5 120,375	0.54	4,261 63,908 1,560 23,393
660 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	53 Energy Star Qualified Compact Plucescoet - Autumn Campaien - Non-Participant Rebated 64 ENERGY STAR Specialty CFLs - Autumn Campaien - Non-Participant Rebated 65 ENERGY STAR Specialty CFLs - Autumn Campaien - Non-Participant Rebated	0.00	01 3	0 1	80 0.000 80 0.000 88 0.000	5	20 27	15.1 6.0 24.1 15.6	3.896,716 1,237.806 345,033	2.87 92.27 1.15 37,09 0.39 12,58	9 738.230 4 222,564 1 196,076	0.17	12.654 101.231 5,588 33,529 3,038 47,350 1,427 21,408
662 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final 2009 Final	55 ENRIFOR STAR Richures - Austrum Campaign - Non-Participant Rebated 65 (Wastherstripping - John Fall State - Austrum Campaign - Non-Participant Rebated 67) Wastherstripping - John Fall Rich - Austrum Campaign - Non-Participant Rebated	0.00	01 1	5 2 7 2	0.000 50 0.000	1	16 17	7.3 15.0 6.4 15.0	345.033 1,343.472 1,024.316	1.25 19,49 1.14 17,72	5 292,429 7 265,906	0.09	1,427 21,408 1,132 16,986
664 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final 2009 Final	Westerstreignis, door farme kis. Autum Camajain, Non-Participant Rebated     Programmatin Framentust. Autum Camajain, Non-Participant Rebated     Programmatin Framentust. Autum Camajain, Non-Participant Rebated     Prop Wings. Autumn Campajain, Non-Participant Rebated	0.00	00 8	3 1,2	9 0.000 37 0.000	15 1	218 4	17.4 15.0 10.6 6.0	202.707 950.997	0.00 16,87 0.45 5,86	4 253,111 1 35,168	0.00	1,132 16,986 2,944 44,160 620 3,721 1,042 10,419
666 37 667 37 668 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final 2009 Final	20 Water Blacket - Juntum Camerian - Non-Participant Rebated	0.00	01 4 00 4	0 3 2 7	97 0.001 23 0.000	9 4	88 73	22.1 10.0 10.1 17.0 35.0 5.0	118.605 1,015.691 1,662.627	0.36 4.70 1.19 43,11 0.00 22.72	9 47,085 4 733,957 8 113,890	0.08 0.12 0.00	1.042 10.419 4,343 73,933 7,965 39,825
669 37 670 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	73 Dimmer Switches - Autumn Campaign - Non-Participant Promoted  74 Solar Powered Products - Autumn Campaign - Non-Participant Promoted	0.00	01 2	4 2	99 0.000 37 0.000 18 0.000	6	64	27.1 10.0 41.7 4.0	524.019 841.018	0.39 12,41 0.27 3.88	9 124,192 9 15,522	0.10 0.11	3,363 33,632 1,622 6,472
671 37 672 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	75 Working Room Air Conditioner Retirement - Rewards for Recycling Campaign - Incented  76 Working Room Dehumidifier Retirement - Rewards for Recycling Campaign - Incented	0.0	32 04 30	2 1: 0 2,3:	85 0.012 12 0.142	12 140	70 1,081	38.1 5.8 46.8 7.7	40.541 36.861	1.31 1,29 11.21 11,06	3 7,497 9 85,228	0.50 5.24	493 2,857 5,175 39,845 367 3,784
673 37 674 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Event Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	72 Working Halogen Torchieve Refirement - Rewards for Recycling Campaign - Incented 28 Non-Working Room Air Conditioner Refirement - Rewards for Recycling Campaign - Incented 38 Non-Working Room Air Conditioner Refirement - Rewards for Recycling Campaign - Incented 30 Non-Working Room - Air Conditioner Refirement - Rewards for Recycling Campaign - Incented	0.00	02 5	0	0.001	30 0	305	50.8 10.3 38.1 5.8	12.389 4.505	0.02 72	4 7,455 0 0	0.01	367 3,784 0 0
	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final 2009 Final	79 Non-Working Room Dehumidifier Retirement - Rewards for Recycling Campaign - Incented 80 Non-Working Halogen Torchere Retirement - Rewards for Recycling Campaign - Incented 81 Recycling Score Retirement - Rewards for Recycling Campaign - Incented 81 Recycling Score References - Rewards for Recycling Campaign - Incented 81 Recycling Score for References - Rewards for Recycling Campaign - Solitone 91 Recycling Score (Section - Reveal - Section - Sectio	0.00	27 123	0 17%	0 0.000 33 0.046	0 446	6.242	50.8 10.3 36.0 14.0	6.102 8.498	0.00 1.08 10.52	0 0	0.00	0 0 3,789 53,042
678 37 678 37 679 37 680 37 681 37 681 37 683 38 684 38 684 38	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event	Consumer Consumer	2009 Final 2009 Final	Secretaria production of control for the contr	0.0	BO 3	0 1	74 0.011 96 0.028	11 26	63 467	36.0 5.8 36.0 18.0	7.082 6.609	0.22 21 0.52 47	2 1,229 6 8,565	0.08	77 443 171 3,084 824 6,353
680 37 681 37	Every Kilowatt Counts Power Savings Event Every Kilowatt Counts Power Savings Event Event Kilowatt County Power Savings Event	Consumer Consumer	2009 Final 2009 Final 2009 Final	14 Bacycle Additional Room Dahmmidder - Research for Recycling Campages - Spillower 15 Installed Foreign Staff Victories - Deservice for Recycling Campages - Spillower 16 Installed Foreign Staff CR Staff - Recycling Campages - Spillower 16 Installed Foreign Staff CR Staff - Recycling Campages - Spillower 16 Installed Foreign Staff CR Staff - Recycling Campages - Spillower 16 Installed Staff Conforces - Spallow	0.3	13 30 87 1,53	9 2,3i 0 30,6i	85 0.113 12 0.016	111 282	859 5,645	36.0 7.7 18.4 20.0	7.396 11.645	2.32 2,28 1.02 17,81	7 17,643 9 356,372	0.83 0.19	824 6,353 3,287 65,732
683 38 684 90	Every Kilowatt Counts Power Savings Event peaksaver® peaksaver®	Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final 2009 Final	65 installed latery Castel City Base   Security Castel Cas	0.52	27	1	0.474 13 0.474	1	66 11	90.0 13.0 90.0 13.0	0.000 0.000	0.00	0 0	0.00	0 0
685 38	peaksaver®	Consumer, Business	2009 Final	3 Residential Electric Water Heater	0.30	00	0	0 0.270	ő	0	90.0 13.0	0.000	0.00	0 0	0.00	0 0

8 Initiative Name Number	Program Name	Program Results Year Status	8 Massure Name	Gross Summer Peak Demand Savings (kW)	Oross Annual Cross Lifetime Energy Savings (XMh) Central Savings (XMh)	Net Lifetime A Energy Savings N (kWh) A	gregate n-to-Gross justment	Activity Results (#)	Gross A Summer Peak Energy Demand Savings Savings (kW)	LDC Specific R nnual Gross Lifetime Energy Savings (kWh)	Net Summer Net Annual Peak Demand Energy Savings (kW) Savings (kWh)	Net Lifetime Energy Savings (kWh)
686 38 peaksaver®	Consumer, Business	2009 Final	4. Commercial Air Conditioner - Switch	0.860	0 0 0.774	0	90.0 13.0	0.000	0.00	0	0 0.00 0	0 0
687 38 peeksaverib 688 38 peeksaverib 689 39 Electricity Retrofit Incentive 690 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final 2009 Final	4. Sommercial An Conditioner - Senich .  5. Commercial An Conditioner - The mobile .  5. Commercial Enter Annual Senior - The senior .  5. Commercial Enter Annual Senior - The senior .  5. Commercial Enter Annual Senior - The Senior .  5. Commercial Enter Annual Senior - The Senior .  5. Commercial Enter Annual Senior .  5. Commercial Enter .	0.860	0 0 0.774 0 0 0.270	0	90.0 13.0 90.0 13.0	0.000	0.00	0	0 0.00 0	0 0
			Lighthing System RN-Rick or STARY Nation List Sights - Commercial Sector     Lighthing System Refrigeratived Display Case LED Strip Lights - Commercial Sector	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
691 39 Electricity Retrofit Incentive 692 39 Electricity Retrofit Incentive 693 39 Electricity Retrofit Incentive 694 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	3 Lighting System Forew. In 8 (UL-24 bize CFLs: Commercial Sector 4 Lighting System PAR CFLs, c - LTW - Commercial Sector 5 Lighting System PAR CFLs, 12-20W - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a n/a	n/a n/ n/a n/	n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a
694 39 Electricity Retrofit Incentive 695 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	S Lighting System PAR CFs.; 23-20w - Commercial Sector  S Lighting System PAR CFs.; 20-39W - Commercial Sector  2 Lighting System PAR CFs.; 40-20W - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	63.0 10.8 63.0 10.8 63.0 10.8	n/a n/a n/a	n/a n/ n/a n/ n/a n/		n/a n/a n/a n/a	n/a n/a
696 39 Electricity Retrofit Incentive 697 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final 2009 Final	2   Sudmis Aystem 2 Por City, CAVD - Commercial Sector 8   Sudmis System 2 Por City, CAVD - Commercial Sector 9   Sudmis System 2 Por City, 2 SSW - Commercial Sector 9   Sudmis System 2 Por City, 2 SSW - Commercial Sector 10   Sudmis System 2 Por City, 2 SSW - Commercial Sector 10   Sudmis System 2 Por City, CAVD - Commercial Sector 10   Sudmis System 2 Por City, CAVD - Commercial Sector 11   Sudmis System 2 Por City, CAVD - Commercial Sector 12   Sudmis System 2 Por City, CAVD - Commercial Sector 13   Sudmis System 2 Por City, CAVD - Commercial Sector 14   Sudmis System 2 Por City, CAVD - Commercial Sector 15   Sudmis System 2 Por City, CAVD - Commercial Sector 16   Sudmis System 2 Por City, CAVD - Commercial Sector 17   Sudmis System 2 Por City, CAVD - Commercial Sector 18   Sudmis System 2 Por City, CAVD - Commercial Sector 19   Sudmis System 2 Por City, CAVD - Commercial Sector 10   Sudmis System 2 Por City,	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8 63.0 10.8	n/a n/a n/a	n/a n/ n/a n/ n/a n/ n/a n/	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a
699 39 Electricity Retrofit Incentive 700 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final	30 Latinus Svelam 4 Pin CTSL - STAW - Commercial Sector  12 Lighting System 4 Pin CTSL - STAW - Commercial Sector  12 Lighting System 4 Pin CTSL - STAW - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a n/a	n/a n/ n/a n/ n/a n/	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
701 39 Electricity Retrofit Incentive 702 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	33 Lighforg System Dimable CFLs, <-160** Commercial Sector  43 Lighforg System Dimable CFLs, 1-200** Commercial Sector  44 Lighforg System Dimable CFLs, 1-200** Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
703 39 Electricity Retrofit Incentive 704 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	15 Lighfrig System Dimmable CFts, 21-29W - Commercial Sector 16 Lighfrig System Sandard Performance T8, Single Lamp - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/	n/a	n/a n/a n/a n/a	n/a n/a
705 39 Electricity Retrofit Incentive 705 39 Electricity Retrofit Incentive 707 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final	17 Lighting System Standard Performance TB, Double Lamp - Commercial Sector 18 Lighting System Standard Performance TB, Triple Lamp - Commercial Sector Lighting System Standard Deformance TB, Triple Lamp - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a n/a	n/a n/ n/a n/ n/a n/	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
708 39 Electricity Retrofit Incentive 709 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	19 Lighting System Standard Performance TB, Chadrolpal Lamp - Commercial Sisters 20 Lighting System High Performance TB, Single Lamp - Commercial Sister 21 Lighting System High Performance TB, Objek Lamp - Commercial Sisters	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a	n/a n/	n/a	n/a n/a n/a n/a	n/a
710 39 Electricity Retrofit Incentive 711 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	21 Ladenting-License migh Performance TT, Deutsch Lamps - Commercial Sector 21 Lagenting-Schem migh Performance TT, Deutsch Lamps - Commercial Sector 21 Lagenting-Schem migh Performance TT, Deutschapit Lamps - Commercial Sector 21 Lagenting-Schem migh Performance TT, Quadrupit Lamps - Commercial Sector 21 Lagenting-Schem migh Performance TT, Quadrupit Lamps - Commercial Sector 22 Lagenting-Schem might Performance Ministry Lagenting-Schemopers (Sector) 22 Lagenting-Schem might Performance Ministry Lagenting-Schemopers (Sector) 23 Lagenting-Schemopers (Sector) 24 Lagenting-Schemopers (Sector) 25 Lagenting-Schemopers (Sect	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a	n/a n/ n/a n/ n/a n/	n/a	n/a n/a n/a n/a	n/a n/a n/a
712         39 Electricity Retrofit Incentive           713         39 Electricity Retrofit Incentive           714         39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	24 Lightnip Scotem Standard Performance Medium Bay 18, 4 Lamp - Commercial Sector 25 Lighting Syctem Standard Performance Medium Bay 18, 6 Lamp - Commercial Sector 26 Lighting Syctem Standard Performance Medium Bay 18, 8 Lamp - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Ouasi-Prescriptive Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a		n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
715 39 Electricity Retrofit Incentive 716 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final	27 Lighting System High Purformance Medium Bay TS, 4 Lamp - Commercial Sector  28 Lighting System High Purformance Medium Bay TS, 6 Lamp - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a	n/a n/	n/a	n/a n/a	n/a n/a
717 39 Electricity Retrofit Incentive 718 39 Electricity Retrofit Incentive 719 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	29 Lighting System High Performance Medium Bay TR, 8 Lamp - Commercial Sector 20 Lighting System St. 31 Linear, Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
719 39 Electricity Retrofit Incentive 720 39 Electricity Retrofit Incentive 721 39 Electricity Retrofit Incentive 722 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final	Statisting System 1s., of a sample 5-billion 15 commercial Sector     Statisting System 1s., of a sample 5-billion 15 commercial Sector     Statisting System Medium and High Bay TS, if Lamps - Commercial Sector     Statisting System Medium and High Bay TS, if Lamps - Commercial Sector     Statisting System Medium and High Bay TS, if Lamps - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/ n/a n/ n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a
722 39 Electricity Retrofit Incentive 723 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	33 Lighting System Medium and High Bay TS, 8 Lamps - Commercial Sector 38 Lighting System Medium and High Bay TS, 10 Lamps - Commercial Sector 38 Lighting System Medium and High Bay TS, 12 Lamps - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a	n/a n/	n/a		n/a
724 39 Electricity Retrofit Incentive 725 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final	36 Lighting System 320W Putse-Start Ceramic Metal Halide Lamp - Commercial Sector 37 Lighting System <30W PAR Self-Ballasted Ceramic Metal Halide Lamp - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/ n/a n/ n/a n/	n/a n/a n/a	n/a n/a n/a n/a	n/a n/a n/a
726 39 Electricity Retrofit Incentive 727 39 Electricity Retrofit Incentive 728 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	38 Lakhing-Section 150W Metal Haldde Lame - Commercial Sector  20 Lakhing-Section 350W Metal Haldde Lame - Commercial Sector  40 Lakhing-Section 350W Metal Haldde Lame - Commercial Sector  40 Lakhing-Section 250W High Pressure Section Lamp - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	63.0 10.8 63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/ n/a n/ n/a n/	n/a n/a n/a	n/a n/a	n/a n/a n/a
723 30 Electricity Retrofit Incentive 724 30 Electricity Retrofit Incentive 725 30 Electricity Retrofit Incentive 725 30 Electricity Retrofit Incentive 727 30 Electricity Retrofit Incentive 727 30 Electricity Retrofit Incentive 728 30 Electricity Retrofit Incentive 729 30 Electricity Retrofit Incentive 720 30 Electricity Retrofit Incentive 730 30 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final 2009 Final	48 Lighting System 255W High Pressure Sodium Land - Commercial Soctor 42 Lighting System 4000W Metal Halide Electronic Ballest - Commercial Soctor 42 Lighting System 250.360W Metal Halide Electronic Ballest - Commercial Soctor	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8 63.0 10.8	n/a n/a n/a	n/a n/	n/a	n/a n/a	n/a n/a n/a
731 39 Electricity Retrofit Incentive 732 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final	43 Lighting System 400W Metal Halide Electronic Ballast - Commercial Sector  44 Lighting System <200W High Pressure Sodium Electronic Ballast - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
733 39 Electricity Retrofit Incentive 734 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	45 Lighting System 250W High Pressure Sodium Electronic Ballast - Commercial Sector 46 Lighting System 400W High Pressure Sodium Electronic Ballast - Commercial Sector  16 Lighting System 400W High Pressure Sodium Electronic Ballast - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
735 39 Electricity Retrofit Incentive 736 39 Electricity Retrofit Incentive 737 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	42 Lighting Systems 600W High Pressure Sodium Electronic Ballan - Commercial Sector 48 Lighting Systems 1000M High Pressure Sodium Electronic Ballan - Commercial Sector 49 Lighting Systems - 35W Infrared Coated Hologom MHS Eleman - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a
738 39 Electricity Retrofit Incentive 739 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	50 Lighting System 26-35W Infrared Coated Halogen MR16 Lamp - Commercial Sector 51 Lighting System <48W Infrared Coated Halogen PAR Lamp - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
740         39 Electricity Retrofit Incentive           741         30 Electricity Retrofit Incentive           742         39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	\$2.1 lighting System 49-60W in Intered Coated Hologon PAL Lamp - Commercial Sector \$1.1 lighting System Occupancy Sensors, Switch plate mounted occupancy sensor - Commercial Sector \$4.1 lighting System Occupancy Sensors, Calling mounted occupancy sensor - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a	n/a n/ n/a n/ n/a n/	n/a	n/a n/a	
741         39         Electricity Retrofit Incentive           742         39         Electricity Retrofit Incentive           743         39         Electricity Retrofit Incentive           744         39         Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	SH Lighting System Occupancy Sensors, Ceiling mounted occupancy sensor - Commercial Sector  55 Motor Open Drip-Proof (ODP), 1 HP - Commercial Sector  58 Motor Open Drip-Proof (ODP), 1.5 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8 63.0 10.8	n/a	n/a n/	n/a	n/a n/a	n/a
745 39 Electricity Retrofit Incentive 746 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	57 Motor Opin Drip-Proof (ODP), 2 HP - Commercial Sector  58 Motor Opin Drip-Proof (ODP), 3 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/	//a //a //a //a //a //a	n/a n/a n/a n/a n/a n/a	n/a n/a
748 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	59 Motor Open Drip-Proof (QDD), S HP - Commercial Sector 60 Motor Open Drip-Proof (QDD), S HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/ n/a n/ n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a
749 39 Electricity Retrofit Incentive 750 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	61 Motor Open Drip-Proof (DDP), 10 HP - Commercial Sector 62 Motor Open Drip-Proof (DDP), 15 HP - Commercial Sector 63 Motor Open Drip-Proof (DDP), 15 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/ n/a n/ n/a n/ n/a n/ n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a	
751   39   Electricity Retrofit Incentive     752   39   Electricity Retrofit Incentive     753   39   Electricity Retrofit Incentive     754   39   Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	10 Motor Open Unicy-Proof (ODP), 20 Hr - Commercial Sector  65 Motor Open Drip-Proof (ODP), 30 Hr - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a n/a	0/2 0/	n/a	n/a n/a n/a n/a	n/a
755 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final 2009 Final	55. Moster dyna Deg Proted (1091); 99th "Commercial Senter 6. Moster dyna Deg Proted (1091); 49th "Commercial Senter 6. Moster dyna Deg Proted (1091); 49th "Commercial Senter 6.1 Moster dyna Deg Proted (1091); 49th "C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a n/a	n/a n/ n/a n/ n/a n/ n/a n/	n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a
756 39 Electricity Retrofit Incentive 757 39 Electricity Retrofit Incentive 759 30 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final	68 Motor Open Drip-Proof (DOP), 68 HP - Commercial Sector 69 Motor Open Drip-Proof (DOP), 75 HP - Commercial Sector 09 Motor Open Drip-Proof (DOP), 75 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a	n/a n/	n/a	n/a n/a	n/a n/a n/a
759 39 Electricity Retrofit Incentive 760 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	73 Motor Open Drip-Proof (ODP), 150 HP - Commercial Sector  72 Motor Open Drip-Proof (ODP), 150 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a n/a		n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a
761 39 Electricity Retrofit Incentive 762 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	73 Motor Opin Drip Proof (DDP), 200 HP - Commercial Sector 24 Motor Total Reddoed Annual Reddoed Fact   140 - Commercial Sector 24 Motor Total Reddoed Fact   140 - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
763 39 Electricity Retrofit Incentive 764 39 Electricity Retrofit Incentive 765 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	25 Motor Totally Enclosed Fan Cooled (TEC), 15 M - Commercial Sector  75 Motor Totally Enclosed Fan Cooled (TEC), 2 M - Commercial Sector  77 Motor Totally Enclosed Fan Cooled (TEC), 2 M - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	63.0 10.8 63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
766 39 Electricity Retrofit Incentive 767 39 Electricity Retrofit Incentive 768 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	78 Motor Totally Enclosed Fan-Cooled (TEFC), 5 HP - Commercial Sector 79 Motor Totally Enclosed Fan-Cooled (TEFC), 7-5 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
768 39 Electricity Retrofit Incentive 769 39 Electricity Retrofit Incentive 770 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	80 Motor Totally Enclosed Fan Cooled (TESC, 10 PP - Commercial Sector 81 Motor Totally Enclosed Fan Cooled (TESC, 10 SP - Commercial Sector 82 Motor Totally Enclosed Fan Cooled (TESC, 20 SP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a n/a	n/a n/	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a
770 39 Electricity Retrofit Incentive 771 39 Electricity Retrofit Incentive 772 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final	182 Moltor Totally Endoses Par Accord (TEPC), 2019 - Commercial Sector  84 Moltor Totally Endoses Par Accord (TEPC), 30 HP - Commercial Sector  84 Moltor Totally Endosed Fan Cooled (TEPC), 30 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8 63.0 10.8	n/a	n/a n/ n/a n/ n/a n/	n/a	n/a n/a	n/a
773 39 Electricity Retrofit Incentive 774 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	85 Motor Totally Endodud Fan Cooled (TEFC, 00 HP - Commercial Sector  86 Motor Totally Endodud Fan Cooled (TEFC, 00 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
775 39 Electricity Retrofit Incentive 776 39 Electricity Retrofit Incentive 777 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	87 Motor Totally Endosed Fan Cooled (TEFC), 60 HP - Commercial Sector  88 Motor Totally Endosed Fan Cooled (TEFC), 75 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/	n/a	n/a n/a n/a n/a	n/a n/a
777 39 Electricity Retrofit Incentive 778 39 Electricity Retrofit Incentive 779 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	89 Motor Totally Endoued Fan Cooled (TEFC), 100 HP - Commercial Sector 99 Motor Totally Endoued Fan Cooled (TEFC), 130 HP - Commercial Sector 100 Motor Totally Endoued Fan Cooled (TEFC), 135 HP - Commercial Sector 101 Motor Totally Endoued Fan Cooled (TEFC), 130 HP - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a
780 39 Electricity Retrofit Incentive 781 39 Electricity Retrofit Incentive 782 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final 2009 Final 2009 Final 2009 Final	20   Motor Coulds Inclosed Face Coulds Of IFEC   100 PF - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/ n/a n/ n/a n/ n/a n/ n/a n/ n/a n/ n/a n/	1/2 1/2 1/2 1/2	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a
	Consumer, Business Consumer, Business	2009 Final 2009 Final	94 Unitary AC 3 Phase <- 5.4 Tons - Commercial Sector 95 Unitary AC >5.4 & 11.25 tons - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/ n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
785 39 Electricity Ratroff incentive 786 39 Electricity Ratroff incentive 785 39 Electricity Ratroff incentive 786 39 Electricity Ratroff incentive 787 39 Electricity Ratroff incentive 788 39 Electricity Ratroff incentive 788 39 Electricity Ratroff incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	95 Unitary & C. 91.5 & c. 90 Jons Commercial Sector 90 Unitary & C. 91.5 & c. 90 Jons Commercial Sector 91 Unitary & C. 91.5 & c. 90 Jons Commercial Sector 92 AgriCommercial Creep Heat Plads, 75W - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a n/a	n/a n/ n/a n/ n/a n/	n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a
787 39 Electricity Retrofit Incentive 788 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	99 AgriCommercial Creep Heat Pads, 100W - Commercial Sector 100 AgriCommercial Creep Heat Pads, 150W - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/	n/a n/a	n/a n/a	n/a
790 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	101 AgriCommercial Creep Heat Pads, 200W - Commercial Sector 102 AgriCommercial High Temperature Cutout Thermostat - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
791 39 Electricity Retrofit Incentive 792 39 Electricity Retrofit Incentive 793 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	1931 Agr/Commercial Crosp Host Controller - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	63.0 10.8 63.0 10.8 63.0 10.8	n/a n/a n/a	n/a n/	n/a n/a n/a	n/a n/a	n/a n/a
794 39 Electricity Retrofit Incentive 795 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final 2009 Final	150   April Commercial to an unique of advisories desiration   150	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/	n/a n/a	n/a n/a n/a n/a	n/a
795 39 Electricity Retrofit Incentive 797 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final	100 Non-Electric Storage Tank Hot Water Heaters - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	63.0 10.8 63.0 10.8	n/a n/a	n/a n/	n/a n/a	n/a n/a n/a	n/a
797   39   Electricity Retrofit Incentive   798   39   Electricity Retrofit Incentive   799   39   Electricity Retrofit Incentive   800   39   Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	13.0   Tankhos / Instantaneous Hot Water Heaters - Commercial Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri		63.0 10.8 63.0 10.8 63.0 10.8		n/a n/ n/a n/ n/a n/	n/a n/a n/a	n/a n/a	n/a
801 39 Electricity Retrofit Incentive 802 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	113 Lighting System ENERGY STAR* Rated Exit Signs - Multi-Family Sector 114 Lighting System Refrigerated Display Case LED Strip Lights - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	83.0 6.4 83.0 6.4	n/a n/a	n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
	Consumer, Business Consumer, Business	2009 Final 2009 Final	115 Lighting System Screw-in & GU-24 base CFLs - Multi-Family Sector 116 Lighting System PAB CFLs - 4-11W - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	83.0 6.4 83.0 6.4	n/a n/a	n/a n/	n/a	n/a n/a n/a n/a	n/a n/a
805 39 Electricity Retrofit Incentive 806 39 Electricity Retrofit Incentive 807 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	117 Lighting System PAR CFLs, 12-20W - Multi-Family Sector 138 Lighting System PAR CFLs, 23-39W - Multi-Family Sector 138 Lighting System PAR CFLs, 23-39W - Multi-Family Sector 139 Lighting System PAR CFLs, 12-20W - Multi-Family Sector 140 Lighting System PAR CFLs, 12-20W - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	83.0 6.4 83.0 6.4 83.0 6.4	n/a n/a	n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a
808 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final 2009 Final	121   Lighting System 2 Par CHL, CAPP A Molif F lamby Senter	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	83.0 6.4 83.0 6.4 83.0 6.4	n/a n/a	n/a n/ n/a n/ n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a
811 39 Flortricity Retrofit Incentive	Concurrent Business	2009 Final 2009 Final 2009 Final	222 Ugleing Systems 4 Pro CFLs c 426W - Abili 5 mainly Sector 124 Ugleing Systems 4 Pro CFLs, 1426W - Abili 5 mainly Sector 124 Ugleing Systems 4 Pro CFLs, 1426W - Abili 5 mainly Sector 124 Ugleing Systems 4 Pro CFLs, 2549W - Abili 5 mainly Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	83.0 6.4 83.0 6.4	n/a n/a	n/a n/ n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a
812 39 Electricity Retrofit Incentive 813 39 Electricity Retrofit Incentive 814 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	224 Lighting Sextem 4 Pin CRs. 2-D-39W - Multi-Family Sector 25 Lighting System Dimmable CRs. v-16W - Multi-Family Sector 235 Lighting System Dimmable CRs. 7-25W - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	83.0 6.4 83.0 6.4 83.0 6.4	n/a n/a	n/a n/ n/a n/ n/a n/ n/a n/	n/a	n/a n/a n/a n/a n/a n/a	n/2 n/2 n/2 n/2 n/2 n/2 n/2 n/2
a.14 39 Executory warrow incentive  315 39 Electricity Ratrofit Incentive  316 39 Electricity Ratrofit Incentive  317 39 Electricity Ratrofit Incentive  318 39 Electricity Ratrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	Lace Summy System Communication, 2, 2-2004 - Mouto-Farmily Sector  128 Sulphing System Standard Performance TB, Single Lamp - Moth-Farmily Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive Quasi-Prescriptive	83.0 6.4 83.0 6.4	n/a	n/a n/	IV.4	10/4 11/4	n/a n/a
817 39 Electricity Retrofit Incentive 818 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	1.27 Lighting System Standard Performance TR, Doubble Lamp - Multi-Parinty Sector  3.0 Lighting System Standard Performance TR, Doubble Lamp - Multi-Parinty Sector  3.0 Lighting System Standard Performance TR, Doubble Lamp - Multi-Parinty Sector  3.1 Lighting System Standard Performance TR, Doubble Lamp - Multi-Parinty Sector  3.2 Lighting System Standard Performance TR, Doubble Lamp - Multi-Parinty Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	83.0 6.4 83.0 6.4	n/a	n/a n/	n/a n/a	n/a n/a n/a n/a	n/a n/a n/a n/a
819 39 Electricity Retrofit Incentive 820 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business	2009 Final 2009 Final	131 Lighting System Standard Performance TB, Quadruple Lamp - Multi-Family Sector 132 Lighting System High Performance TB, Smigle Lamp - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	83.0 6.4 83.0 6.4	n/a n/a	n/a n/	n/a	n/a n/a n/a n/a	n/a n/a
821 39 Electricity Retrofit Incentive 822 39 Electricity Retrofit Incentive 823 39 Electricity Retrofit Incentive	Consumer, Business Consumer, Business Consumer, Business	2009 Final 2009 Final 2009 Final	133 Lighting System High Performance TR, Double Lamp Multi-Family Sector 135 Lighting System High Performance TR, Trojel Lamp Multi-Family Sector 135 Lighting System High Performance TR, Trojel Lamp Multi-Family Sector 135 Lighting System High Performance TR. Trojel Lamp Multi-Family Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescri	Quasi-Prescriptive	83.0 6.4 83.0 6.4	n/a n/a n/a	n/a n/ n/a n/ n/a n/	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a
		1,100			and the second s							

# Initiative Number	Initiative Name	Program Name Program Year	Results Status	A Measure Name	Gross Summer Gross Peak Demand EnergickWh	is Annual G gy Savings E i) (i	Gross Lifetime Energy Savings kWh)	Unit Savings As: Net Summer Peak Demand Savings (kW)	Net Annual Energy Savings EXWh)	iet Lifetime Aggregate Effective Useful Net-to-Gross Life (EUL) (%)	Activity (#) Sesults (#)	iross Gross Annui ummer Peak emand Energy savings avings (kWh)	LDC Specific Results al Gross N Lifetime Pr Energy Savings (kWh)	et Summer Net eak Demand En- avings (kW) San (kV	t Annual Nergy E	Net Lifetime Energy Bavings IkWh)
824 3	Electricity Retrofit Incentive	Consumer, Business 200	9 Final	136 Lighting System Standard Performance Medium Bay T8, 4 Lamp - Multi-Family Sector	Outri Brongistian   Outr	ri Buscolativo (	Outral Brosophistics	Oursel Benerolisation		Duasi-Prescriptive 83.0 6			(kWh)		n/a	n/a
825 3 826 3	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200	9 Final 9 Final	137 Lighting System Standard Performance Medium Bay TB, 6 Lamp - Multi-Family Sector 138 Lighting System Standard Performance Medium Bay TB, 8 Lamp - Multi-Family Sector	Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi-	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a n/a n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
826 3 827 3 828 3	Electricity Retrofit Incentive Electricity Retrofit Incentive		9 Final 9 Final	139 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 5 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 6 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 10 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 10 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 10 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting System High Performance Medium Bay TS, 4 Lamp - Multi-Family Sector 180 Lighting Syste					Quasi-Prescriptive 6	Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6		n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a n/a
829 3 830 3 831 3 832 3	Electricity Retrofit Incentive  Electricity Retrofit Incentive  Electricity Retrofit Incentive		9 Final 9 Final 9 Final	141 Lighthor System High Performance Medium Bay TR, B Lamp - Multi-Family Sector 142 Lighthor System TS, 3-2 Lamp - Multi-Family Sector 143 Lighthor System TS, 3-2 Lamp - Multi-Family Sector 144 Lighthor System Modernan High Bay Ty, 4 Lamps - Multi-Family Sector	Quasi-Prescriptive Quar	si-Prescriptive C si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a	n/a n/a	n/a n/a n/a
832 3 833 3	Electricity Retrofit Incentive Electricity Retrofit Incentive		9 Final 9 Final 9 Final	20  Light Engineer Medium and right Just Til, 4 Langer, Medium Family Sector	Quasi-Prescriptive Quar	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6	n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a n/a
833 3 834 3 835 3 836 3	D Electricity Retrofit Incentive D Electricity Retrofit Incentive D Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200 Consumer, Business 200	99 Final 99 Final 99 Final	All Lighting System Medium and High Early 15, 10 Lamps. Multi-Earnin's Sector	Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a n/a
	Electricity Retrofit Incentive  Electricity Retrofit Incentive		99 Final 99 Final	Spring System (SOW MAX Set Paulice Caramic Manus Annual Annu	Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C si-Prescriptive C			Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
	Electricity Retrofit Incentive  Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200	99 Final 99 Final	1331 Lighting System 380W Midtal Halde Lang Muth-Farmy Sector  1352 Lighting System 250W High Pressure Sodium Lang Muth-Farmiy Sector  1353 Lighting System 250W High Pressure Sodium Lang Muth-Farmiy Sector	Quasi-Prescriptive Quar	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
842 3	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200 Consumer, Business 200	9 Final 9 Final	SSI Lighting System - 2000W Matel Halide Electronic Ballist - Multi-Family Sector  1551 Lighting System 2000 3-060W Matel Halide Electronic Ballist - Multi-Family Sector  1551 Lighting System - 600W Matel Halide Electronic Ballist - Multi-Family Sector	Quasi-Prescriptive Quari Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C	Quasi-Prescriptive		Quasi-Prescriptive 6 Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6	n/a n/a n/a	n/a n/a	n/a n/a	n/a	n/a n/a	n/a n/a
844 3	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200	99 Final 99 Final 99 Final	155 Lighting System <200W High Pressure Sodium Electronic Ballast - Multi-Family Sector 157 Lighting System 250W High Pressure Sodium Electronic Ballast - Multi-Family Sector	Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 0	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a	n/a n/a	n/a n/a
847 3	D Electricity Retrofit Incentive D Electricity Retrofit Incentive D Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200 Consumer, Business 200	99 Final 99 Final 99 Final	SSE Lighting System 400W High Pressure Sodium Electronic Ballast: - Multi-Family Sector  150 Lighting System 600W High Pressure Sodium Electronic Ballast: - Multi-Family Sector  150 Lighting System 1000W High Pressure Sodium Electronic Ballast: - Multi-Family Sector	Quasi-Prescriptive Quar	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6	n/a n/a	n/a n/a n/a n/a n/a n/a		n/a n/a	n/a n/a	n/a n/a n/a
849 3 850 3	Electricity Retrofit Incentive	Consumer, Business 200	9 Final	165 Lighting System <25W Infrared Coated Halogen MR16 Lamp - Multi-Family Sector 162 Lighting System 25-35W Infrared Coated Halogen MR16 Lamp - Multi-Family Sector	Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a	n/a	n/a n/a	n/a n/a	n/a n/a
	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200	99 Final 99 Final 99 Final	163 Lighting System - 48W Infrared Coated Halogen PAR Lamp - Multi-Family Sector 164 Lighting System 49-60W Infrared Coated Halogen PAR Lamp - Multi-Family Sector	Quasi-Prescriptive Quar Quasi-Prescriptive Quar	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
	Electricity Retrofit Incentive  Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200	9 Final 9 Final	165 Lighting System Occupancy Sensors, Switch plate mounted occupancy sensor - Multi-Family Sector 166 Lighting System Occupancy Sensors, Ceiling mounted occupancy sensor - Multi-Family Sector	Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
856 3 857 3	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200 Consumer, Business 200	99 Final 99 Final	200   March Cope Dings Part of COPS, 1 (P. )   Mode Fairly Sender   200   March Cope Dings Part of COPS, 1 (P. )   Mode Fairly Sender   200   March Cope Dings Part of COPS, 1 (P. )   Mode Fairly Sender   200   March Cope Dings Part of COPS, 1 (P. )   Mode Fairly Sender   201   March Cope Dings Part of COPS, 1 (P. )   Mode Fairly Sender   202   March Cope Dings Part of COPS, 1 (P. )   Mode Fairly Sender   203   March Cope Dings Part of COPS, 1 (P. )   Mode Fairly Sender   204   March Cope Dings Part of COPS, 1 (P. )   Mode Fairly Sender   205   March Cope Dings Part of COPS, 1 (P. )   Mode Fairly Sender   205   March Cope Dings Part of COPS, 1 (P. )   Mode Fairly Sender   205   March Cope Dings Part of COPS, 1 (P. )   Mode Fairly Sender Sen	Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
858 3 859 3	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200	9 Final 9 Final 9 Final	120 Motor Open Drip-Proof (ODP), 3 HP - Multi-Family Sector 121 Motor Open On-Proof (ODP), 5 HP - Multi-Family Sector 122 Motor Open On-Proof (ODP), 5 HP - Multi-Family Sector 122 Motor Open On-Proof (ODP), 5 HP - Multi-Family Sector	Quasi-Prescriptive Quar Quasi-Prescriptive Quar	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 0 Quasi-Prescriptive 0	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
860 3 861 3	Electricity Retrofit Incentive  Electricity Retrofit Incentive	Consumer, Business 200	99 Final 99 Final 99 Final	232 Motor Open Drip-Proof (ODP), 7.5 Nr - Multi-Family Sector  233 Motor Open Drip-Proof (ODP), 10 HP - Multi-Family Sector  334 Motor Open Drip-Proof (ODP), 10 HP - Multi-Family Sector	Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a	n/a n/a	n/a n/a
863 3 864 3	Electricity Retrofit Incentive  Electricity Retrofit Incentive		99 Final	25 Morto Open Prior Proof (CDP), 25 HP - Multi-Family Sector  276 Morto Open Prior Proof (CDP), 25 HP - Multi-Family Sector				Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
866 3	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200	9 Final	177   Motor Open Drip-Proof (DDP), 30 HP - Multi-Family Sector 128   Motor Open Drip-Proof (DDP), 40 HP - Multi-Family Sector 128   Motor Open Drip-Proof (DDP), 40 HP - Multi-Family Sector	Quasi-Prescriptive Quar	si-Prescriptive C	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a	n/a n/a	n/a n/a
868 3 960 2	D Electricity Retrofit Incentive D Electricity Retrofit Incentive D Electricity Retrofit Incentive	Consumer, Business 200	9 Final 9 Final	129   Motor Open Orig-Proof (100P), 50 HP - Multi-Samily Sector	Quasi-Prescriptive Quar	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a	n/a	n/a n/a n/a	n/a n/a
870 3	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200	9 Final 9 Final 9 Final	381. Motor Opan Drip-Pood (100P), 75 HP - Multi-Family-Sector           232. Motor Opan Drip-Pood (100P), 25 HP - Multi-Family-Sector           335. Motor Opan Drip-Pood (100P), 25 HP - Multi-Family-Sector           336. Motor Opan Drip-Pood (100P), 15 HP - Multi-Family-Sector	Quasi-Prescriptive Quari Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a		n/a	n/a	n/a n/a	n/a n/a
873 3	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200	99 Final 99 Final	184 Motor Opin Drip-Proof (DDP), 150 HP - Multi-Family Sector 185 Motor Opin Drip-Proof (DDP), 200 HP - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescri	si-Prescriptive C	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
875 3	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200	9 Final 9 Final	186 Moor Totally Enclosed Fac Cooled (TEC), 1 th Multi-Family Sector 187 Moor Totally Enclosed Fac Cooled (TEC), 1 5 HP - Multi-Family Sector 188 Moor Totally Enclosed Fac Moor Enclosed Fac Cooled (TEC), 15 HP - Multi-Family Sector	Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a n/a	n/a n/a	n/a n/a n/a	n/a	n/a n/a	n/a n/a n/a
877 3 878 3	Electricity Retrofit Incentive  Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200	99 Final	389 Motor Totally Endosed Fan-Cooled (TEFC), 3 HP - Multi-Family Sector 190 Motor Totally Endosed Fan-Cooled (TEFC), 5 HP - Multi-Family Sector	Quasi-Prescriptive Quasi-Prescri	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 0	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
879 3 880 3	Electricity Retrofit Incentive  Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200	99 Final 99 Final	191 Motor Totally Endouad Fan-Cooled (TEFC), 7.5 HP - Multi-Family Sector 192 Motor Totally Endouad Fan-Cooled (TEFC), 10 HP - Multi-Family Sector	Quasi-Prescriptive Quar Quasi-Prescriptive Quar	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
881 3 882 3 883 3	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200 Consumer Business 200	9 Final 9 Final	1931 Motor Totally Endosed Fan Cooled (TEFC), 15 HP - Multi-Family Sector 1948 Motor Totally Endosed Fan Cooled (TEFC), 29 HP - Multi-Family Sector 1948 Motor Totally Endosed Fan Cooled (TEFC), 29 HP - Multi-Family Sector	Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi-	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a	n/a n/a	n/a n/a
885 3	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business         200           Consumer, Business         200           Consumer, Business         200	9 Final 9 Final 9 Final	250   Matter Collab Fordused Fase Collab CFFCC, 35 PP - Malls Family Senter	Quasi-Prescriptive Quari Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 0	Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a	n/a n/a	n/a n/a n/a
886 3	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200 Consumer, Business 200	99 Final 99 Final 99 Final	108 Motor Total Findosed Fan-Cooled (TEC), 50 Hr. Multi-Family Sector 109 Motor Total Findosed Fan-Cooled (TEC), 50 Hr. Multi-Family Sector 200 Motor Total Findosed Fan-Cooled (TEC), 50 Hr. Multi-Family Sector 200 Motor Total Faniosed Fan-Cooled (TEC), 50 Hr. Multi-Family Sector	Quasi-Prescriptive Quar Quasi-Prescriptive Quar	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a
990 3	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200  Consumer, Business 200  Consumer, Business 200		201. Motor Totally Endouget Fan Cooked (TEFC). 200 Hir - Multi-Family-Sector  202. Motor Totally Endouget Fan Cooked (TEFC). 201 Hir - Multi-Family-Sector  203. Motor Totally Endouget Fan Cooked (TEFC). 201 Hir - Multi-Family-Sector	Quasi-Prescriptive Quar Quasi-Prescriptive Quar	si-Prescriptive C si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
890 3 891 3 892 3	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200	9 Final 9 Final	20) Motor Totally Endosed Fan Cooled (TEFC), 300 HP - Multi-Famiry Sector 204 Motor Totally Endosed Fan Cooled (TEFC), 200 HP - Multi-Famiry Sector	Quasi-Prescriptive Quari Quasi-Prescriptive Quar	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive G Quasi-Prescriptive G	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6			n/a n/a	n/a n/a	n/a n/a	n/a n/a n/a n/a
893 3 894 3 895 3 896 3	Electricity Retrofit Incentive  Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200	9 Final	205 Unitary AC Single Phase c- 5.4 Tons. Multi-Family Sector 206 Unitary AC Single Phase c- 5.4 Tons. Multi-Family Sector 206 Unitary AC Shake c- 5.4 Tons. Multi-Family Sector 206 Unitary AC Shake c- 5.4 Tons. Multi-Family Sector	Quasi-Prescriptive Quar	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a	n/a n/a	n/a	n/a n/a	n/a n/a	n/a n/a
	D Electricity Retrofit Incentive D Electricity Retrofit Incentive D Electricity Retrofit Incentive	Consumer, Business 200		202 Unitary AC 54.8 & c 12.5 fors - Multi-Family Sector 203 Unitary AC 51.2 & c 20 fors - Multi-Family Sector 203 Unitary AC 51.2 & c 20 fors - Multi-Family Sector 205 Unitary AC 52 fors - Multi-Family Sector 205 Unitary AC 55 fors - Multi-Family Sector	Quasi-Prescriptive Quar	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a
898 3 899 3	Electricity Retrofit Incentive  Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200 Consumer, Business 200	9 Final 9 Final 9 Final 9 Final	200   Unitary AC 25 ton - Multi-Family Sector	Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi-	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 0 Quasi-Prescriptive 0	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a n/a n/a
	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200 Consumer, Business 200	99 Final 99 Final 99 Final	232. AgriCommercial Creep Neat Pads, 150W Multi-Family Sector 233. AgriCommercial Creep Neat Pads, 200W Multi-Family Sector 234. AgriCommercial High Temperature Custor Thermostar: - Multi-Family Sector			Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a n/a
903 3	Electricity Retrofit Incentive  Electricity Retrofit Incentive		9 Final 9 Final	25 AgriCommercial Energy Efficient Ventilation Eshaust Fans - Multi-Family Sector  25 AgriCommercial Energy Efficient Ventilation Eshaust Fans - Multi-Family Sector	Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C si-Prescriptive C		Quasi-Prescriptive	Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
905 3 906 3	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200 Consumer, Business 200	99 Final 99 Final	227 AgriCommercial tox Energy Livestock Waterers - Multi-Semily Sector 228 AgriCommercial Hotocell and Timer for Lighting Control - Multi-Semily Sector	Quasi-Prescriptive Quar	si-Prescriptive C	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
908 3	Electricity Retrofit Incentive Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer, Business 200	9 Final 9 Final	229 Aur Commercial Histi Speed Low Volume Fans: - Multi-Family Sector 220 Solari Host Water Collectors - Multi-Family Sector 221 Non-Electric Storage Tank Hest Water Healers - Multi-Family Sector	Quasi-Prescriptive Quar	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6           Quasi-Prescriptive         83.0         6	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a	n/a n/a	n/a n/a	n/a n/a n/a
910 3	Electricity Retrofit Incentive Electricity Retrofit Incentive	Consumer Business 200	9 Final 9 Final 9 Final	222 Transbess/Instantaneous Hot Water Hoaters - Multi-Family Sector 223 Drain Water Hoat Recovery Systems - Multi-Family Sector 224 Oran Water Hoat Recovery Systems - Multi-Family Sector 225 Castom Royers - Multi-Family Sector 226 Castom Royers - Multi-Family Sector	Quasi-Prescriptive Quari Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive 6	Quasi-Prescriptive 83.0 6 Quasi-Prescriptive 83.0 6	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
911 3 912 3 913 4 914 4	Electricity Retrofit Incentive Toronto Comprehensive Toronto Comprehensive	Consumer, Business 200 Consumer, Consumer Low-Income, 200 Consumer, Consumer Low-Income, 200	99 Final 99 Final 99 Final 99 Final	224 Custom Project - Multi-Family Sector : 1 Yoronto Mydro- Electric System Limited – Business Incentive Program (BP) - Commercial 2 Toronto Mydro- Electric System Limited – Business Incentive Program (BP) - Multi-Family	Quasi-Prescriptive Quas Custom	Custom	Quasi-Prescriptive Custom Custom	Quasi-Prescriptive Custom	Quasi-Prescriptive 6 Custom	Quasi-Prescriptive         83.0         6           Custom         61.0         7           Custom         82.0         6	0.000 0.000	n/a n/a 0.00	0 0	n/a 0.00	n/a 0	n/a 0
915 4 916 4 917 4	Toronto Comprehensive  Toronto Comprehensive	Consumer, Consumer Low-Income, 200 Consumer, Consumer Low-Income, 200 Consumer, Consumer Low-Income, 200	99 Final 99 Final	3 Toronto Hydro-Electric System Limited – Spring Turn On & Keep Cool	Custom	Custom	Custom	Custom	Custom	Custom 60.0 20 Custom 70.0 20	0.000	0.00	0 0	0.00	0	0
918 4	Toronto Comprehensive	Consumer, Consumer Low-Income, 200 Consumer, Consumer Low-Income, 200	99 Final 90 Final 90 Final 90 Final 90 Final 90 Final	All comes in these debut Science surfaces de comes and the	Custom	Custom	Custom Custom Custom Custom	Custom Custom	Custom	Custom         60.0         20           Custom         46.0         11	0.000	0.00	0 0	0.00	0	0
919 4 920 4 921 4	Toronto Comprehensive	Consumer, Consumer Low-Income. 200 Consumer, Consumer Low-Income. 200 Consumer Consumer Low-Income.	79 Final 99 Final	7 I City of Forence – Setter Bustians Partnership (BBP) – Existing Buildings (EB) – Multi-Unit Residential Buildings (MURB)  3 City of Forence – Better Building Partnership (BBP) – New Construction (NC)  8 Building Charles & Managera & Construction Provint (PROVInt) – Forence (Charles)  9 Building Charles & Managera & Construction Provint (PROVInt) – Forence (Charles)	Custom Custom	Custom	Custom	Custom Custom	Custom Custom	Custom 70.0 8 Custom 60.0 20	0.000	0.00	0 0	0.00	0	0
921 4 922 4 923 4 924 4 925 4 926 4 927 4 928 4 929 4 930 4 931 4	High Performance New Construction  Power Savings Blitz	Business 200 Business 200	9 Final 9 Final	Building Operant, Makesigent Association Project (BOMA): Conservation & Demand Association (Demand Association Project (BOMA): Conservation & Demand Association (Demand Association Project (BOMA): Conservation (Demand Associatio	Custom Custom Quasi-Prescriptive Quar	Custom si-Prescriptive C	Custom Quasi-Prescriptive	Custom Quasi-Prescriptive	Custom Quasi-Prescriptive (	Custom 70.0 20 Quasi-Prescriptive 95.0 8	0.395 n/a	34.80 79,33 n/a n/a	1,586,699 n/a	24.36 n/a	55,534 n/a	1,110,689 n/a
924 4 925 4	Power Savings Blitz Power Savings Blitz	Business 200	9 Final 9 Final	2   2   Form: 1 Lamps T-12-27M Adaptent Enhances to 1: Flamps with 80% Inhibit Intent TR Electronic Balant - Retail Sector   10   Form: 1 Lamps T-12-27M Adaptent Enhances to 2: 4 and to on 32 world how with 90% Inhibit Intent TR Electronic Balant - Retail Sector   10   Form: 2   Lamps S-12-27M Adaptent Enhances to 4: 4 and to on 32 world lamps with 90% Enhances the Sectoric Balant - Retail Sector   10   Form: 2   Lamps S-12-27M Adaptent Enhances to 4: 4 and to one 32 world Bolt Sealment Enhances to 3. A sector of Balant - Retail Sector   10   Form: 2   Lamps S-12-27M Adaptent Enhances to 4: 4 and to one 32 world Bolt Sealment Enhances to 3. A sector of 3. A	Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi-	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive 95.0 8	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a n/a	n/a	n/a n/a	n/a n/a
926 4 927 4 928 4	Power Savings Blitz     Power Savings Blitz     Power Savings Blitz	Business 200	99 Final 99 Final	4   31 Ferm: 2 Lamps 87 - TL2-25W Magnetic Ballasts to: 4 - 44 and toe and 22 wett lamps with 80% ballast factor TB-Electronic Ballast - Retail Sector   5   51 Ferm: 2 Lamps 87 - TL2-25W Magnetic Ballasts to: 2 - 4' 32 wett lamps with 80% ballast factor TB-Electronic Ballast - Retail Sector   5   51 Ferm: 2 Lamps 87 - TL2-26W Magnetic Ballasts to: 4 - 4' limps with 80% ballast factor or 2' wett lamp 88 - TL2-26W Magnetic Ballasts to: 4 - 4' limps with 80% ballast factor or 2' wett lamp 88 - Electronic Ballast - Retail Sector   5   51 Ferm: 2 Lamps 87 - TL2-26W Magnetic Ballasts to: 4 - 4' limps with 80% ballast factor or 2' wett lamp 88 - Electronic Ballast - Retail Sector   5   51 Ferm: 2 Lamps 87 - TL2-26W Magnetic Ballasts to: 4 - 4' limps with 80% ballast factor or 2' wetter lamps wit	Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi-	si-Prescriptive C si-Prescriptive C	quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a	n/a n/a n/a	n/a n/a
929 4 930 4	Power Savings Blitz Power Savings Blitz	Business 200 Business 200	9 Final 9 Final	7 7) From: 2 Lamps 8'-T12-60W-Magnetic Ballasts to: 2 - 4' 32 watt lamps + Reflector with 90% ballast factor T8-Electronic Ballast - Retail Sector  8 8) From: 1 Lamp 4'-T12-40W-Magnetic Ballasts to: 1 - 4' lamp with either 32 watt ballast of 80% ballast factor or 25 watt lamp T8-Electronic Ballast - Retail Sector	Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi-	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 95.0 8 Quasi-Prescriptive 95.0 8	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a n/a
931 4 932 4	Power Savings Blitz     Power Savings Blitz     Power Savings Blitz     Power Savings Blitz	Business 200 Business 200	99 Final 99 Final	9 9) From: 2 Lamps 4"-132-40W-Adaptotic Ballists to: 1. 4"32 wast tamps 1" reflector with 99% ballists factor 1"8 Electronic Ballists - Betail Sector 1" 101 101 From: 2 Lamps 4" 1"32-WW-Adaptotic Ballists to: 2. 4" lamps with either 31 20 set to Ballist and the 1" Sectoric Ballists - Retail Sector 101 101 From: 2 Lamps 4" 1"32-WW-Adaptotic Ballists to: 2. 4" lamps with either 31 20 set to Ballists 1" 101 101 From: 3 Lamps 4" 1"32-WW-Adaptotic Ballists to: 2. 4" lamps with either 31 20 set to Ballists 1" 101 101 From: 3 Lamps 4" 1" 101 101 101 101 101 101 101 101 101	Quasi-Prescriptive Quas Quasi-Prescriptive Quas	si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive 95.0 8 Quasi-Prescriptive 95.0 8	n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a	n/a n/a n/a n/a
934 4	Power Savings Bitz     Power Savings Bitz     Power Savings Bitz	Business 200	99 Final 99 Final	11 [13] From: 4 Lamps 4: 712-409/Adaptotic Ballasts to: 2 - 6 32 wast lamps + reflector T& Sekstronic Ballast. Retail Sector 22 [23] From: 4 Lamps 4: 712-409/Adaptotic Ballasts to: 2 - 4 52 wast lamps with either 32 wast ballast of BOX ballast factor or 25 wast lamps T& Electronic Ballast - Retail Sector 23 [13] From: 1 Lamps 4: 712-2409/Adaptotic Ballasts to: 4 - 6 Lamps with either 32 wast ballast of BOX ballast factor or 25 wast lamps T& Electronic Ballast - Retail Sector 23 [13] From: 1 Lamps 4: 712-2409/Adaptotic Ballasts to: 4 - 6 Lamps with either 32 wast ballast of BOX ballast factor or 25 wast lamps T& Electronic Ballast - Retail Sector	Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi-	si-Prescriptive C si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive Onasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 6 Quasi-Prescriptive 6 Quasi-Prescriptive 6	Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8	n/a n/a	n/a n/a	n/a n/a	n/a	n/a n/a	n/a n/a
936 4	Power Savings Blitz Power Savings Blitz	Business 200	99 Final 99 Final 99 Final	14 34 from 2 Lamps 4-712-34W Magnetic Ballasts to: 1 - 4'12 wirtt lamp + reflector with 90% ballast factor Th Electronic Ballast - Retail Sector 15 15 from 2 Lamps 4-712-34W Magnetic Ballasts to: 2 - 4' Lamps with miles *P with ballast of 80% ballast factor 2' Switt lamps *Th Electronic Ballast - Retail Sector 15 15 from 2 Lamps 4-712-34W Magnetic Ballasts to 2-4' Carl Sector 15 15 from 2 Lamps 4-712-34W Magnetic Ballasts - Retail Sector 15 15 from 2 Lamps 4-712-34W Magnetic Ballasts to 2-4' Carl Sector 15 feather 15 feath	Quasi-Prescriptive Quari Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive 6	Quasi-Prescriptive 95.0 8 Quasi-Prescriptive 95.0 8	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
939 4	Power Savings Blitz     Power Savings Blitz     Power Savings Blitz     Power Savings Blitz	Business 200	9 Final 9 Final	16 [16] From: 4 Lamps 4: 712-34W Magnetic Ballasts to: 2 - 4° 22 watt Imps; e-reflector TE-Electronic Ballast - Retail Sector 17 [7] Ti From: 4 Lamps 4: 712-34W Magnetic Ballasts to: 4 - 4° Imps; with either 12 watt ballast of 80% ballast factor or 25 watt Imps; TB-Electronic Ballast - Retail Sector 18 [16] From: 2 Lamps 4: 9 Saped 34 - 40W Magnetic Ballasts to: 2: 0.7 Under Lamps; TB-Electronic Ballast - Retail Sector 18 [16] From: 2 Lamps 4: 9 Saped 34 - 40W Magnetic Ballasts to: 2: 0.7 Under Lamps; TB-Electronic Ballast - Retail Sector	Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi-	si-Prescriptive C	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a	n/a n/a n/a	n/a n/a n/a
941 4	Power Savings Blitz Power Savings Blitz	Business 200	99 Final 99 Final	19 19) from: 2 lamps U Shaped 34-40W. Magnetic failusts to: 2 linear 2* # Reflactor F378 2* 7-83-21W-Electronic Ballast - Retail Sector 20 200 from: 2-35W Lamps Est (Sism - incandescent to: 3W ED Eneror Sear radate [Det 65 50m - Retail Sector]	Quasi-Prescriptive Quar Quasi-Prescriptive Quar	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive 6	Quasi-Prescriptive 95.0 8 Quasi-Prescriptive 95.0 8	n/a n/a	n/a n/a	n/a	n/a n/a	n/a n/a	n/a n/a
943 4 944 4 945 4	Power Savings Blitz Power Savings Blitz	Business 200 Business 200	9 Final 9 Final	21 21 From: 2-15W Lamps Exit Sign - inclandescent to: Replace entire fixture with LED sign Energy Star rated LED Exit Sign - Retail Sector 22 22] From: 40W Standard Incandescent (A Lamp) to: 11W ENERGY STAR* rated CFL (Screw-in replacement) - Retail Sector	Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8	n/a n/a	n/a n/a	n/a	n/a n/a	n/a n/a	n/a n/a n/a
946 4	Power Savings Blitz     Power Savings Blitz     Power Savings Blitz     Power Savings Blitz	Business 200 Rusiness 200	9 Final 9 Final	23 [23] From: 60W Standard Incandescent (A Lamp) to: 13W ENERGY STAR* rated CR; (Screw-in replacement) - Retail Sector 22 [24] From: 100W Standard Incandescent (A Lamp) to: 23W ENERGY STAR* rated CR; (Screw-in replacement) - Retail Sector 23 [25] From: 150W Standard Incandescent (A Lamp) to: 25W ENERGY STAR* rated CR; (Screw-in replacement) - Retail Sector	Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi-	si-Prescriptive C si-Prescriptive C	quasi-Prescriptive Quasi-Prescriptive Onasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive (	Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a	n/a n/a n/a	n/a n/a
947 4 948 4 949 4	E Power Savings Blitz E Power Savings Blitz Power Savings Blitz	Business 200	99 Final 99 Final	25 25) From: 150W Standard Incandescent (A Lamp) to: 2NV DREGGT STAR* rated CFL (Screw-in-replacement). Petral Sector 28 26) From: 60W PARRIGINED AND LIGHTS. Product or Spot - received down lighting in: 5W CFLANRIGING DREGGT STAR* rated DAR CFL. Rateal Sector 22 27) From: 75W PARRIGINED AND LIGHTS. Product of Spot - received down lighting in: 5W CFLANRIGING DAR LIGHT. PARRIGING DAR LIGHTS. PAR	Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi-	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a	n/a n/a n/a	n/a n/a
950 4 951 4 952 4	Power Savings Biltz		9 Final 9 Final 9 Final	22 27 February That Productive Market (1994) February Control (1994) February	Quasi-Prescriptive Quasi-Prescriptive Quasi-	si-Prescriptive C si-Prescriptive C si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 95.0 8 Quasi-Prescriptive 95.0 8		n/a n/a n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a
952 4 953 4 954 4	Power Savings Blitz     Power Savings Blitz     Power Savings Blitz     Power Savings Blitz		99 Final 99 Final 99 Final	20 to per remit the commissioner histogen PAR lights. Track ingenies or product highlighting for 15 SV Watt to coated histogen Energy S2x raised Rood CFL. Retail Sector 33 131 From: 75W standard incandescent PAR Lights. Track lighting or product highlighting to: 18W CFL Energy Star raised Rood CFL. Retail Sector 33 120 From: 75W standard incandescent PAR Lights. Track lighting or product highlighting to: 50 WMH Halvings Favour Star raised Rood CFL. Retail Sector		si-Prescriptive C si-Prescriptive C si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive		Quasi-Prescriptive ( Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8	0/2	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a
953 4 954 4 955 4 956 4	Power Savings Bitz Power Savings Bitz Power Savings Bitz		9 Final 9 Final	13 13 Fern 2704 standard incondenser FAAA (spins. Track platenge credend habitation to 15 ME CR (chemic face and fined CR). A final facetor 22 Ea Frence 7704 standard incondenser FAAA (spins. Track platenge credend habitation to 15 ME CR (chemic face and fined CR). A final facetor 23 133 Fern 2004 standard incondenser FAAA (spins, or product habitation to 23 to 34 MeV CR) for 24 MeV CR (chemic face and condenser face and conden	Quasi-Prescriptive Quari Quasi-Prescriptive Quari	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 95.0 8 Quasi-Prescriptive 95.0 8 Quasi-Prescriptive 95.0 8	n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a
	2 Power Savings Blitz 2 Power Savings Blitz		9 Final	35: 35) From: 100W Standard incandiscent or greater PAK Lights - Track lighting or product highlighting to: 25W CH. Linky Mair rated Plood CH Notal Sector 363: 363 From: 100W Standard incandiscent or greater PAK Lights - Track lighting or product highlighting to: 50 CM. Sector 100W Standard incandiscent or greater PAK Lights - Track lighting or product Philiphiphing to: 50 CM. Sector 100W Standard Phod CH Notal Sector 100W Standard Phod Phod CH Notal Sector 100W Standard Phod Phod Phod Phod Phod Phod Phod Pho	Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi-	si-Prescriptive C	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive ( Quasi-Prescriptive (	Quasi-Prescriptive 95.0 8 Quasi-Prescriptive 95.0 8	n/a n/a	n/a n/a		n/a	n/a n/a n/a	n/a n/a n/a n/a
960 4	Power Savings Blitz     Power Savings Blitz     Power Savings Blitz     Power Savings Blitz	Business 200	99 Final 99 Final	13 (2) From: No Instalation Date (ISC): 10 (a)) to: Instalation Locker (ISC): Marrier bubble film Imministed between two layers of all Water Heater (Electrical). Artial Sector  30 (30) From: No Instalation Dates (12-40 Call to: Instalation Locker (ISC): Sharrier bubble film Imministed between two layers of fail Water Heater (Electrical). Artial Sector  30 (30) From: No Instalation Dates (ISC): Instalation ISC (ISC): Instalation (ISC) (ISC): Instalation (ISC): Insta	Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi- Quasi-Prescriptive Quasi-	si-Prescriptive C	Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive 0	Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8           Quasi-Prescriptive         95.0         8	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
301 4	LEAVEN SHARING DIEG	wannes 200	or (FIRM)	22 (23) 1000. TO THE INDIFFED WITH THE PROPERTY IN THE PROPERTY OF THE PROPERT	Quantifre Quan	ar-rescriptive (	www.rrescriptive	-cumi-rrescriptive		<sub>смя-т-костроне</sub> 95.0 8	1/2	nya n/a	n/a	TU a	H/W	11/4

# Initiative Number	Initiative Name	Program Name Program Results Year Status	Measure Name		Gross Annual Energy Savings (kWh)	Gross Lifetime Energy Savings (kWh)	Unit Savings & Net Summer Peak Demand Savings (kW)	Sumptions Net Annual Energy Savings (kWh) Net Lifetime Energy Savings (kWh)	Apgregate Not-to-Gross Adjustment (%)			ss nmer Peak E nand sings (kW) (l	(KH	h)		Net Lifetime Energy Savings (kWh)
963 4 964 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	40 d0] from: Aertaine (Neurage 2-75gmm) tow Row Aertaine (Electric Water Heatane Cohly) tox. Aertainer (Neurage 1.5 gmm) tow Row Aerator (Electric Water Heatane Cohly). Retail Sector 41 d1) From: Authorised Contractor Program (ACP) to: Work Order cost <5000 (Labour and materials) - Retail Sector 42 d2) From: Authorised Contractor Program (ACP) to: Work Order cost <5000 (Sector Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0 95.0	8.6	/a /a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a
965 4 966 4	12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	43 43) From: Authorized Contractor Program (ACP) to: Work Order cost >\$2001 -\$5000 (Labour and materials) - Retail Sector 44 44) From: Contractor (Non-Classified locations) to: Pist 10 devices or fraction thereof - Retail Sector 45 45 Elson Contractor (Non-Classified locations) to: Elson Section (Retail Sector) - Retail Sector - Ret	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	<ul> <li>Quasi-Prescriptive</li> <li>Quasi-Prescriptive</li> <li>Quasi-Prescriptive</li> </ul>	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6 s	/a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a
968 4 969 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final           Business         2009 Final	40 Ed Term: Contractor Rhos-Custorial Locations 10c. Each additional 30 devices or fraction thread - heats Sector 4 Ed Ed Term: Littury 25 T-1279W. Adjusted Lossins 10c. 4 C 20 set Interest 20 set Interest 10c. 4 C 20 set Interest 20 s	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a
970 4 971 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	48 68 From 2 Langui Z 13-276 Millegarde Edulentin to 2 - E langui with 1900 balled Edule To Edulentin Edul	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6 s	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a
973 4 974 4	12 Power Savings Blitz 12 Power Savings Blitz	Business         2009         Final           Business         2009         Final           Business         2009         Final           Business         2009         Final		Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a
976 976 977	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	53 (SS Rom: 2 - 8° T32 Felip Output Lamps Felip Output T32 Magnetic Ballusts to 2 - 8° Help Output T8 Bunsp with electronic ballates Help Output T8 Electronic Ballust - Retail Sector 5-5 (SR Felip Captut T8 Electronic	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6 8.6	/a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a
978 4 979 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	55 SS from: 4000 Metal Halide Meal Halide to: 1-3500 Metal Halide Direct Lamp replacement Metal Halide Direct Lamp Replacement. Retail Scorce 55 137 From: 2500 Metal Halide Metal Halide to: 4-4 Clamps with either 32 worth ballast of 80% balast factor or 25 watt tumps; TB Replacement. Retail Scotor 55 138 From: 4000 Metal Halide Metal Halide to: 6-4 Clamps with either 32 worth ballast of 80% ballast factor or 25 watt tumps; TB Replacement. Retail Scotor 55 138 From: 4000 Metal Halide Metal Halide to: 6-4 Clamps with either 32 worth ballast of 80% ballast factor or 25 watt tumps; TB Replacement. Retail Scotor	Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6 s	/a	n/a n/a	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a
981 4 982 4	12 Power Savings Blitz 12 Power Savings Blitz	Business         2009         Final           Business         2009         Final	59 19) From: 40W Standard Incandescent (A Lamp) to: 11W KNRGV STAR* rated CF, New Fotture (2-pin / A-pin base socket). Retail Sector  50 100 From: 60W Standard Incandescent (A Lamp) to: 13W KNRGV STAR* rated CF, New Fotture (2-pin / A-pin base socket). Retail Sector  50 100 From: 60W Standard Incandescent (A Lamp) to: 13W KNRGV STAR* rated CF, New Fotture (2-pin / A-pin base socket). Retail Sector	Quasi-Prescriptiv	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a
983 4 984 4 985 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	65 (65) From: 1200V Standard Incandescent (A Lamp) to: 230V ENERGY STAR* arted CFI. New Fature (P_pin / 4-pin base cocket) - Retail Sector 65 (63) From: 1500V Standard Incandescent (A Lamp) to: 230V ENERGY STAR* arted CFI. New Fature (P_pin / 4-pin base cocket) - Retail Sector 65 (63) From: 65 - 75W Incandescent N Lamp (nor Canadescent K Lamp on Dimmers to: 43 - 160V Dimmable CFI. R Lamp (RNEROY STAR* cased Dimmable CFI. R Lamp - Retail Sector	Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive		95.0 95.0 95.0	8.6	/a	n/a n/a n/a	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a
986 4 987 4	12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	64 GR From: 100 - 150W incandescent R Lamp Incandescent R Lamp on Dimmers to: 22 - 28W Dimmable CT; R Lamp EMERO's STAR* rated Dimmable CT; R Lamp - Retail Sector 55 (S) From: 40 - 60W standard halogon - PAL Lights - Track lighting or product halogon in MISS - Energy Star rated Flood CPL - Retail Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - Track lighting or product halogon in MISS - Energy Star rated Flood CPL - Retail Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - Track lighting to: 32 Worth halogon in MISS - Energy Star rated Flood CPL - Retail Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector 65 (S) From: 40 - 60W standard halogon - PAL Lights - PAL Sector	Quasi-Prescriptiv	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a
989 4 990 4	IZ Power Savings Bitz Power Savings Bitz Power Savings Bitz	Business 2009 Final Business 2009 Final	67   67) From: 8"122 Tube Guard T12 Tube Guard to: 8" T8 Tube Guards T8-Electronic Ballast - Notal Sector 68   1) From: 1 Lamp 8"-T12-75W-Magnetic Ballasts to: 2 - 4" Lamps, end to end 32 watt - with 80% ballast factor T8-Electronic Ballast - Food Service Sector	Quasi-Prescriptiv	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0 95.0	8.6	/a	n/a n/a n/a	n/a		n/a n/a n/a	n/a n/a n/a n/a
991 4 992 4	12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	60 2) From: 1 Lamp 8" -112-75W-Magnetic Ballasts to: 1 - 8' lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 20 3) From: 1 Lamp 8" -112-75W-Magnetic Ballasts to: 2 - 4' end to end 25' wort lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 30 3 From: 1 Lamp 8" - 112-75W-Magnetic Ballasts to: 2 - 4' end to end 25' wort lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 30 3 From: 1 Lamp 8" - 112-75W-Magnetic Ballasts to: 2 - 4' end to end 25' wort lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 30 3 From: 1 Lamp 8" - 112-75W-Magnetic Ballasts to: 2 - 4' end to end 25' wort lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 30 3 From: 1 Lamp 8" - 112-75W-Magnetic Ballasts to: 1 - 8' lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 30 3 From: 1 Lamp 8" - 112-75W-Magnetic Ballasts to: 2 - 4' end to end 25' wort lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 30 3 From: 1 Lamp 8" - 112-75W-Magnetic Ballasts to: 2 - 4' end to end 25' wort lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 30 3 From: 1 Lamp 8" - 112-75W-Magnetic Ballasts to: 2 - 4' end to end 25' wort lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 30 3 From: 1 Lamp 8" - 112-75W-Magnetic Ballasts to: 1 - 8' lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 30 3 From: 1 Lamp 8" - 112-75W-Magnetic Ballasts to: 1 - 8' lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 30 3 From: 1 Lamp 8" - 112-75W-Magnetic Ballasts to: 1 - 8' lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 30 3 From: 1 Lamp 8" - 112-75W-Magnetic Ballasts to: 1 - 8' lamp with 80% ballast factor 18-Electronic Ballast - Food Service Sector 30 3 5 From: 1 Lamp 8" - 112-75W-Magnetic Ballast - 112-75W-Magnetic	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a	n/a n/a	n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a
994 995	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	11 of Form: 2 Lamps 6" 712-799 Magnetic Ballacts to 4.4 e and to end 20 wast tamps with 80% Ballact factor TB-Electronic Ballact. Food Service Sector 22 of Form: 2 Lamps 6" 712-799 Magnetic Ballacts to 2.4 e and to end 20 wast tamps + reflector with 80% Ballact factor TB-Electronic Ballact. Food Service Sector 22 of Form: 2 Lamps 6" 712-809 Magnetic Ballacts to 2.4 e 2 may with whether 12 workstablact of 80% Ballact factor or 25 west lamp 19 Electronic Ballact. Food Service Sector 30 Form: 2 Lamps 6" 712-809 Magnetic Ballacts to 2.4 e 2 may with whether 12 workstablact of 80% Ballact factor or 25 west lamp 19 Electronic Ballact. Food Service Sector 30 Form: 2 may 19 Electronic Ballact. Food Service Sector 30 Form: 2 may 19 Electronic Ballact. Food Service Sector 30 Form: 2 may 19 Electronic Ballact. Food Service Sector 30 Form: 2 may 19 Electronic Ballact. Food Service Sector 30 Form: 2 may 19 Electronic Ballact. Food Service Sector 30 Form: 2 may 19 Electronic Ballact. Food Service Sector 30 Form: 2 may 19 Electronic Ballact. Food Service Sector 30 Form: 3 Form	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a
996 4 997 4 998 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	2 of Free Lamps 7-11-00 Magnetic behavior to -1-0 care pain where 12 weeks behavior of 80 had before the Conference Sector 2 of 17 more 12 mor	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	<ul> <li>Quasi-Prescriptive</li> <li>Quasi-Prescriptive</li> <li>Quasi-Prescriptive</li> </ul>	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0 95.0	8.6 8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a n/a
999 4 1000 4	12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	The firms, Lineage 4.712-600 Magnetic Malatina v. of the most offered the first of the first offered t	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive     Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6 8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a
1001 1002 1003	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business 2009 Final	7) [2] From: Limps C + 13-2-600 August Existence (Limps) with order at 2 and 15-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2	Quasi-Prescriptive Quasi-Prescriptive	<ul> <li>Quasi-Prescriptive</li> </ul>	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a /a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a
1004 4 1005 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009         Final           Business         2009         Final           Business         2009         Final           Business         2009         Final	[32] SSF from: 2 Liangs 4 - 172-34W Magnetic Ballacts to: 2 - 4 Europs with older 20 wort ballact of 60% ballact factor or 25 wast tumps T8-Electronic Ballact - Food Service Sector     [3] 16 From: 4 Liangs 4 - 172-34W Magnetic Ballacts to: 2 - 4 32 wast timps s + evilence T8 Electronic Ballact - Food Service Sector     [37] From: 4 Liangs 4 - 172-34W Magnetic Ballacts to: 4 - 4 Limps; with either 22 wast ballact of 60% ballact factor or 25 wast timps T8-Electronic Ballact - Food Service Sector     [38] 17 From: 4 Liangs 4 - 172-34W Magnetic Ballacts to: 4 - 4 Limps; with either 22 wast ballact of 60% ballact factor or 25 wast timps T8-Electronic Ballact - Food Service Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a n/a	n/a n/a
1008 4 1008 4	12 Power Savings Blitz 12 Power Savings Blitz	Business 2009 Final Business 2009 Final	85 [18] From: 2 Lamps U-Shaped 34-40W-Magnetic Ballasts to: 2 U-Tube Lamps 2*-78-32W-Electronic Ballast - Food Service Sector  86 [19] From: 2 Lamps U-Shaped 34-40W-Magnetic Ballasts to: 2 Linear 2*+ Reflector F3718 2*-78-32W-Electronic Ballast - Food Service Sector	Quasi-Prescriptive Quasi-Prescriptive	<ul> <li>Quasi-Prescriptive</li> </ul>	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a
1009 4 1010 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business 2009 Final Business 2009 Final	87 (20) from: 2-15W Lamps Enit Sym - incandescent to: 3W LED Energy Star raded LED Enit Sym - Food Service Sector.  88 (21) from: 2-15W Lamps Enit Sym - incandescent to: Replace more feature with 150 girt Feod Service Sector.  88 (21) from: 2-15W Lamps Enit Sym - incandescent to: Replace more feature with 150 girt Feorey Star raded LED Enit Sym - Food Service Sector.	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	<ul> <li>Quasi-Prescriptive</li> <li>Quasi-Prescriptive</li> <li>Quasi-Prescriptive</li> </ul>	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive		Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a	n/a n/a n/a	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a
1012 4 1013 4	12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	189 (22) From: 4DW Standard Incandescent (A Lamp) to: 1DW ERRO'S TSAR* and CR, Screw-in replacement) - Food Service Sector 50 (28) From: 5DW Standard Incandescent (A Lamp) to: 1DW ERRO'S TSAR* and CR, Screw-in replacement) - Food Service Sector 51 (24) From: 5DW Standard Incandescent (A Lamp) to: 2DW ERRO'S TSAR* and CR, Screw-in replacement - Food Service Sector 51 (24) From: 5DW Standard Incandescent (A Lamp) to: 2DW ERRO'S TSAR* and CR, Screw-in replacement - Food Service Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a
1014 4 1015 4 1016 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	SES TOWN: SEND Standard Intendescent & Lumpi Dr. 2000 INSERSO'S TAR'S YEAR'S (15, Grow-in replacement) - Food Service Sector     SES TOWN: SOW DRASK/30 DRA Lights - Food or Spot - recessed down lighting to: SW CTUPASS/30 DREGG'S TAR's rated DRA CPL Food Service Sector     SES TOWN DRASK/30 DRA Lights - Food or Spot - recessed down lighting to: SW CTUPASS/30 DREGG'S TAR's rated DRA CPL Food Service Sector     SES TOWN DRASK/30 DRA Lights - Food or Spot - recessed down lighting to: SW CTUPASS/30 DREGG'S TAR's rated DRA CPL Food Service Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0 95.0	8.6	/a /a /a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a
1017 4 1018 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	55: 28] From: 100W PARSE/30 PAR Lights - Flood or Spot - recossed down lighting to: 26W CFL PARSE/30 EN ROY 12AP rated PAR CFL - Flood Service Sector 56: 29] From: 40:-60W standard incandescent PAR Lights - Track lighting or product highlighting to: 5W CFL Energy Star rated Road CFL - Food Service Sector 56: 29] From: 50:-60W standard Service Sector 50:-60 (29) From: 50:-60 (20) From: 50	Quasi-Prescriptiv	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a	n/a n/a n/a	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a
1020 4 1021 4	12 Power Savings Biltz 12 Power Savings Biltz 12 Power Savings Biltz 12 Power Savings Biltz	Business         2009 Final           Business         2009 Final           Business         2009 Final           Business         2009 Final	97 (28) From: 40 - 60W standard halogen PAR Lights - Track lighting or product highlighting to: 32 Watt IR costed halogen Energy Star rated Rhod CR - Food Service Sector 88 318 From: 75W standard incandescent PAR Lights - Track lighting or product highlighting to: 38W CF Energy Star rated Flood CR - Food Service Sector 99 32) From: 75W standard incandescent PAR Lights - Track lighting or product highlighting to: 50 Watt Halogen Energy Star rated Flood CR - Food Service Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a
1022 4 1023 4	12 Power Savings Blitz 12 Power Savings Blitz	Business 2009 Final	20 St. Nov. 20 Water facilities interesting and resident process of the control o	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive     Quasi-Prescriptive     Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6 s	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a
1025 1026	12 Power Savings Blitz 12 Power Savings Blitz	2009   Final	33 36 From: No IOW Manufact in insulations or greater PAN signific an application per product highlighting to: 50-75 with holgen finings for a food office-food Service Sector  304 37) From: No Insulation Jacket (50-119 Gal) to: Insulation Jacket 5/32* barrier bubble film Laminated between two layers of fool Water Heater (Electrical) - Food Service Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6 s	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a
1027 1028 4 1029	Power Savings Bitz     Power Savings Bitz     Power Savings Bitz     Power Savings Bitz	Business 2009 Final	105 188 From: No Insidation Lacket 12-40 Call 1b. Insidation Lacket 47-17 Earnier buddle firm Jammand between two levers of foil Water Heater (Electrical - Food Service Sector 105 189 From: No Pipe insolation to: Pipe insolation to 10 ft Residable polyethylene insulation on outlet pipe (for 1.2" and 3/4" disement pipel Water Heater (Electrical - Food Service Sector 107 40) From: No Pipe insolation to: P	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0 95.0	8.6 8.6	/a /a /a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/2
1030 4 1031 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009         Final           Business         2009         Final           Business         2009         Final           Business         2009         Final	202   Get From Americe Desirage 2-7 jumps   two Fine America (Extrict Water Person Confered) to Americe Chercing 4-7 jumps   two Fine America (Extrict Water Nation Confered)   202   451   From Ambridged Contracts Program (APP)   two Morphose of Confered Person Confered   202   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   two Morphose (APP)   203   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   two Wind Confered (APP)   204   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   205   451   From Ambridged Contracts Program (APP)   two Wind Confered (APP)   two Wind Confere	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a
1032 4 1033 4 1034 4	12 Power Savings Blitz 12 Power Savings Blitz	Business 2009 Final Business 2009 Final	1111 440 from: Contractor (New-Classified Locations) to: First 10 devices or fraction thereof - Food Service Sector  1121 451 from: Contractor (New-Classified Locations) to: Each additional 10 devices or fraction thereof - Food Service Sector  1121 451 from: Contractor (New-Classified Locations) to: Each additional 10 devices or fraction thereof - Food Service Sector	Quasi-Prescriptive Quasi-Prescriptive	<ul> <li>Ouasi-Prescriptive</li> </ul>	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0 95.0	8.6	/a /a	n/a n/a n/a	n/a n/a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a
1035 4 1036 4 1037 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009         Final           Business         2009         Final           Business         2009         Final	113 66) From: 4 Lamps 8 - 112-79W. Magnetic Ballacts to: 4 - 4° 2° wat It lamps a reflector with 90% balast factor The Electronic Ballact - Food Service Sector 114 47) From: Contractor Plans Classified (occidions) - Minimum fee if the total fee for the application for inspection is less than \$571 to: - Food Service Sector 115 48) From: 2 Lamps 8 - 112-79W. Magnetic Ballacts to: 2 - 2 Tumps with 90% ballact factor TS-Electronic Ballact. Food Services Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive		95.0 95.0 95.0	8.6	/a	n/a n/a n/a	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a
1038 4 1039 4	12 Power Savings Blitz 12 Power Savings Blitz	Business         2009         Final           Business         2009         Final           Business         2009         Final	116 [49] From: 4 Lamps 8'-112-75W-Magnetic Ballasts to: 4-8' lamps with 2 electronic ballasts of 90% ballast factor T8-Electronic Ballast - Food Service Sector 117 [50] From: 2 Lamps 8'-112-60W-Magnetic Ballasts to: 2-8' 59wat lamps + reflector with 90% ballast factor T8-Electronic Ballast - Food Service Sector	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a
1041 4 1042 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009         Final           Business         2009         Final	118 [51] From: 4 Lamps 8 * 112 509/M Magnetic Ballasts to 4 · 8 Lamps with 2 electronic ballasts 1 of 00% ballast Sector Externoic Ballast - Food Service Sector 110   52 From: 2 Lamps 4 * 18 32W Adapteric Ballasts to 2 · 4 * 25 world Lamps with electronic ballasts T-Flood Service Sector 120   53 From: 2 · 4 * 123 High Output 112 Adapteric Ballasts 1 (a) - 2 · 4 High Output 12 Adapteric Ballasts 1 (a) Output 12 B Electronic Ballast - Food Service Sector 120   53 From: 2 · 4 * 123 High Output 112 Adapteric Ballasts 1 (a) Output 12 B Electronic Ballast - Food Service Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a
1043 4 1044 4	12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	121 54) From: 2 - 8" 121 High Output Lamps High Output T12 Magnetic Ballasts to: 2 - 8" High Output T8 Lamps with electronic ballasts High Output T8 Electronic Ballast - Food Service Sector 122 (SS) From: 175W Metal Halide Metal Halide to: 1 - 150W Metal Halide Orient Lamp replacement Metal Halide Direct Lamp Replacement - Food Service Sector 123 (SS) From: 175W Metal Halide Metal Halide to: 1 - 150W Metal Halide Orient Lamp replacement - Food Service Sector 124 (SS) From: 175W Metal Halide Metal Halide to: 1 - 150W Metal Halide Orient Lamp replacement - Food Service Sector			Quasi-Prescriptive Quasi-Prescriptive			95.0 95.0	8.6 s	/a /a	n/a n/a	n/a	n/a n/a n/a n/a	n/a n/a	n/a
1046 4 1047 4	Power Savings Blitz     Power Savings Blitz     Power Savings Blitz     Power Savings Blitz     Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final           Business         2009 Final	20   Set Free: ADM Media Habida Neel Habida to 1 - 1800 Media Habida Devia Lasen apulacement Media Habida Devia Casen apulacement Association (Set Media Habida Devia Casen Association (Set Media Habida	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a n/a
1048 4 1049 4 1050 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	126 [59] From: 40W Standard in Landescent (A Lamp) to: 13W ENRIGY STAR* read CFs. New Fature (2-pin / A-pin base socket) - Food Service Sector 227 [60] From: 60W Standard Incandescent (A Lamp) to: 13W ENRIGY STAR* read CFs. New Fature (2-pin / 4-pin base socket) - Food Service Sector 228 [61] From: 100W Standard Incandescent (A Lamp) to: 23W ENRIGY STAR* read CFs. New Fature (2-pin / 4-pin base socket) - Food Service Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0 95.0	8.6 8.6 8.6	/a /a /a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a
1051 4 1052 4	12 Power Savings Blitz 12 Power Savings Blitz	Business 2009 Final Business 2009 Final	222 Cold From: 500 Monther the condense of Laurent to 1 100 M Select 51 Select 4 100 M Select 51	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a
1054 4 1055 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	132 (5) From 20 - 200 missional control of the Cont	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a /a	n/a n/a	n/a n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a
1056 4 1057 4 1058 4	2   Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	333   General Part   Table Guart D   Table G	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a	n/a n/a	n/a	n/a n/a n/a n/a	n/a n/a n/a	n/a n/a
1059 4 1060 4	12 Power Savines Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final	137 31 From: 1 Jamp 8' - 112-75W Magnetis Ballasts to: 2 - 4' and to end 2's watt lamp with 00th ballast factor 18 Externois Ballast - Office Sector  138 4) From: 2 Jamp 8' - 112-75W Magnetis Ballasts to: 4 - 4' end to end 2's watt lamp with 90th ballast factor 18 Externois Ballast - Office Sector	Quasi-Prescriptive Quasi-Prescriptive	<ul> <li>Quasi-Prescriptive</li> <li>Quasi-Prescriptive</li> </ul>	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a
1061 4 1062 4 1063 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	130 St Form: 2 Lamps 8 -712-739 Adapted: failusts to: 2 - 4'32 worth imps; e-reflector with 90% hallust factor TB-Electronic failust - Office Sector  200 St Form: 2 Lamps 8 -712-609 Adapted: failusts to: 4 - 4' lamps with either 12 wast ballust of 80% ballust factor or 25 wast lamp TB-Electronic failust - Office Sector  341 Tr Form: 2 Lamps 8 -712-609 Adapted: failusts to: 2 - 4' 23 worth imps; e-Reflector with 90% ballust factor failust to 10' e-Sector failust - Office Sector  342 Tr Form: 2 Lamps 8 -712-609 Adapted: failusts to: 2 - 4' 23 worth imps; e-Reflector with 90% ballust factor failust factor 78 Electronic failust - Office Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a	n/a n/a n/a	n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a
1064 4 1065 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	122 [S) From: 1 Lamp 4" - 712-40M Magnetic Ballacts to: 1 - 4" lamp with other 32 wort ballact of S0M ballact factor or 25 wort lamp TR-Electronic Ballact - Office Sector  124] (9) From: 2 Lamps 4" - 712-40M Magnetic Ballacts to: 1 - 4" 32 wort lamp 1" ereflector with 90% ballact factor or 25 wort lamp 18" Sector Sector  124] (10) From: 2 Lamps 4" - 712-40M Magnetic Ballacts to: 2 - 4" lamps with other 23 wort ballacts of 50% ballact factor or 25 wort lamps 18" Sector concention Ballact - Office Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a
1067 4 1068 4	12 Power Savings Blitz 12 Power Savings Blitz	Business 2009 Final Business 2009 Final	145   13] From: 4 Lamps 4'-112-40W-Magnetic Ballacts to: 2 - 4' 32 watt lamps + reflector 18-Electronic Ballact - Office Sector 146   12] From: 4 Lamps 4'-112-40W-Magnetic Ballacts to: 4 - 4' lamps with either 32 watt ballact of 80% ballact factor or 25 watt lamps 18-Electronic Ballast - Office Sector	Quasi-Prescriptiv	Quasi-Prescriptive     Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6 s	/a /a	n/a	n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a
1069 4 1070 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	1.07 1.3] From: 1 Lamp 4" - T12-34W - Magnetic Ballasts to: 1 - 4" Lamp with either 32 wast ballast of 80% ballast factor or 25 wast tamp T8-Electronic Ballast - Office Sector 188 1.04 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts to: 1 - 4" 52 wast lamp a reflector with 90% ballast factor T8-Electronic Ballast - Office Sector 189 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts to: 1 - 4" 52 wast lamp a reflector with 90% ballast factor T8-Electronic Ballast - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts to: 1 - 4" Lamps with either 3 5" Waster Ballast - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 199 1.51 From: 2 Lamps 4" - T12-34W - Magnetic Ballasts - Office Sector 1		e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0 95.0	8.6	/a /a	n/a n/a	n/a	n/a n/a n/a n/a n/a	n/a n/a n/a	n/a
1072 4 1073 4	12 Power Savings Bitz 12 Power Savings Bitz 12 Power Savings Bitz	Business         2009 Final           Business         2009 Final           Business         2009 Final           Business         2009 Final	150 151 From . 2 Lamps 6: 712.3 46W Adapteric Ballacts to 2. of Lamps with either 21 west talants of Bolic ballact factor or 25 wort tamps TR-Electronic Ballact - Office Sector 500 165 From . 2 Lamps 6: 712.3 46W Adapteric Ballacts to 2: of 22 west tamps = willower TR-Electronic Ballact - Office Sector 551 10 From . 1 Lamps 6: 713.3 46W Adapteric Ballacts to 2: of 22 west tamps 1 Hallacts of Biol Ballact to 160 ballact to	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a n/a
1074 1075 1076	12 Power Savings Bitz 12 Power Savings Bitz 12 Power Savings Bitz	Business 2009 Final Business 2009 Final	25   10   First   Liens (2-1) 2-100   Amount (2-1	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive e Quasi-Prescriptive e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0 95.0	8.6 s	/a /a /a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a	n/a n/a n/a	n/a n/a
1077 4 1078 4	12 Power Savings Bitz 12 Power Savings Bitz	Business         2009 Final           Business         2009 Final           Business         2009 Final           Business         2009 Final           Business         2009 Final	155 [21] From: 2-15W Lamps Exit Sign - incandescent to: Replace entire fixture with LED sign Energy Star rated LED Exit Sign - Office Sector 156 [22] From: 40W Standard Incandescent (A Lamp) to: 11W ENERGY STAR® rated CFL (Screw-in replacement) - Office Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a
1080 4 1081 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business   2009 Final	139 (23) From: GWM Standard annadescent (A Lamp) to: SWM FMRGY STAP* rated CR, Excess-in replacement) - Office Sector 130 (24) Fathers: Only Standard tendescent of Lamp) to: 220 WERRGY STAP* rated CR, Excress-in resplacement - Office Sector 130 (25) From: 150W Standard Inciandescent (A Lamp) to: 28W ENRGY STAP* rated CR, Excess-in resplacement) - Office Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive     Quasi-Prescriptive     Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a /a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a	n/a n/a n/a	n/a
1082 4 1083 4 1084	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009         Final           Business         2009         Final           Business         2009         Final           Business         2009         Final	150 201 Ferm. 150W Syndhod's Excelestion (A. Limpillo, 2004 WHIREO TSAM**rated CH, Grown in replacement)—Office Sector 201 201 Ferm. 150W SHAREO PARK QUIET. For other Option. Presented developing the USW CHARAEST DERROR TSAM**rated PMA CR. Office Sector 201 201 Ferm. 150W PARKEO PARK QUIET. Revoke of option. Revised developing the USW CHARAEST DERROR TSAM**rated PMA CR. Office Sector 201 201 Ferm. 150W SHAREO PARK QUIET. Revoke of option. Revised developing the USW CHARAEST DERROR TSAM**rated PMA CR. Office Sector 201 201 Ferm. 150W SHAREO PARK QUIET. Revoke of option. Revised developing the USW CHARAEST DERROR TSAM**rated PMA CR. Office Sector 201 201 Ferm. 150W SHAREO PARK QUIET. Revoke of option. Revised developing the USW CHARAEST DERROR TSAM**rated PMA CR. Office Sector 201 PARKET SHAREO PARKET SHAREO PARKET SHAREO CHARAEST SHAREO CHARAEST SHAREO PARKET	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	<ul> <li>Quasi-Prescriptive</li> </ul>	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0 95.0	8.6 8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a
1085 4 1086 4	12 Power Savings Blitz 12 Power Savings Blitz	Business 2009 Final Business 2009 Final	165 J 29] From: 40 - 60M standard incandescent PAR Lights - Track lighting or product highlighting to: 15W CFL Energy Star rated Flood CFL - Office Sector  164 J 30] From: 40 - 60M standard halogen PAR Lights - Track lighting or product highlighting to: 32 Watt IR coated halogen Energy Star rated Flood CFL - Office Sector	Quasi-Prescriptive	<ul> <li>Quasi-Prescriptive</li> </ul>	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a	n/a n/a	n/a	n/a n/a n/a n/a	n/a n/a	n/a n/a n/a n/a
1087 4 1088 4 1089 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business 2009 Final Business 2009 Final	165 131 from: 75W standard incandescent PAR Lights. Track lighting or product highlighting to: 15W CFL Energy Star stated Flood CFL. Office Sector 166 132 from: 75W standard incandescent PAR Lights. Track lighting or product highlighting to: 55 Water Halogen Energy Star stated Rood CFL. Office Sector 167 15W Star Standard Incandescent PAR Lights. Track lighting for or product highlighting to: 55 Water Halogen Energy Star stated Rood CFL. Office Sector	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0 95.0	8.6	/a	n/a n/a n/a	n/a n/a n/a	n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a n/a
1090 4	12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	150 33 From . 100 Wat Hologon PAR Lights - Track Sighting or product highlighting to 23 to 28 world CFL Park 33(F) Energy Star rated Flood CFL - Office Sector 553 43 From . 100 Wat Hologon PAR Light From Track Sighting or product highlighting to: 00 will valloogen Florenging Sector 48 Flood CFL - Office Sector 550 305 From . 100W standard incandecease or greater PAR Lights - Track lighting or product highlighting to: 200 KCFL Energy Star rated Flood CFL - Office Sector 550 Floor . 100W standard incandecease or greater PAR Lights - Track lighting or product highlighting to: 200 KCFL Energy Star rated Flood CFL - Office Sector .	Quasi-Prescriptiv	<ul> <li>Quasi-Prescriptive</li> <li>Quasi-Prescriptive</li> </ul>	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a	n/a n/a	n/a n/a
	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	100 Bit Primer : 1000 transduction incondiscenser or greater PAR Lights. Track lighting or product highlighting to : 50.75 went holges Energy Star stand Flood CR; - Office Sector 127 37 From: No Insulation sacket (50:119 Gal) to: Insulation sacket (57:22 barrier buddle film laminated between two Livers of foll Water Heater (Electrica) - Office Sector 127 38 From: No Insulation sacket (52:24 Gal) to: Insulation sacket (52:22 barrier buddle film laminated between two Livers of foll Water Heater (Electrica) - Office Sector 127 38 From: No Insulation sacket (52:25 Gal) to: Insulation sacket (52:25 barrier buddle film laminated between two Livers of foll Water Heater (Electrica) - Office Sector 127 38 From: No Insulation sacket (52:25 Gal) to: Insulation sacket (52:25 barrier buddle film laminated between two Livers of foll Water Heater (Electrica) - Office Sector 127 38 From: No Insulation sacket (52:25 Gal) to: Insulation sacket (52:25 barrier buddle film laminated between two Livers of foll Water Heater (Electrica) - Office Sector 127 38 From: No Insulation sacket (52:25 Gal) to: Insulation sacket (52:25 barrier buddle film laminated between two Livers of foll Water Heater (Electrica) - Office Sector 127 38 From: No Insulation sacket (52:25 Gal) to: Insulation sacket (52:25 barrier buddle film laminated between two Livers of foll Water Heater (Electrica) - Office Sector 127 38 From: No Insulation sacket (52:25 Gal) to: Insulation sacket (52:25 barrier buddle film laminated between two Livers of foll Water Heater (Electrica) - Office Sector 127 38 From: No Insulation sacket (52:25 Gal) to: Insulation sacket (52:25 barrier buddle film laminated between two Livers of foll Water Heater (Electrica) - Office Sector 127 38 From: No Insulation sacket (52:25 Gal) to: Insulation sacket (52	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0 95.0	8.6	/a	n/a	n/a n/a n/a	n/a n/a	n/a	n/a
1095 4 1096 4	12 Power Savings Blitz 12 Power Savings Blitz 12 Power Savings Blitz	Business 2009 Final Business 2009 Final	173 [39] From: No Pipe insulation to: Pipe insulation (10 ft flexible polyethylene insulation on outlet pipe (for 1.2" and 3/4" diameter pipe) Water Heater (Electrical) - Office Sector 174 [40] From: Aerator (Average 2.75gpm) Low Flow Aerator (Electric Water Heater Only) to: Aerator (Average 1.5 gpm) Low Flow Aerator (Electric Water Heater Only) - Office Sector	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 96.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a n/a n/a n/a n/a	n/a n/a n/a	n/a n/a
1098 4 1099 4	12 Power Savings Bitz 12 Power Savings Bitz 12 Power Savings Bitz	Business         2009 Final           Business         2009 Final           Business         2009 Final	125 Ed.) From: Authorised Contractor Program (ACP) 10: Work Order cost 4550 (Dabour and materials) - Office Sector  125 Ed.) From: Authorised Contractor Program (ACP) 10: Work Order cost 45500 (Labour and materials) - Office Sector  127 Ed.) From: Authorised Contractor Program (ACP) 10: Work Order cost 45500 - 25000 (Labour and materials) - Office Sector  127 Ed.) From: Authorised Contractor Program (ACP) 10: Work Order cost 45500 (Labour and materials) - Office Sector  128 Ed.) From: Authorised Contractor Program (ACP) 10: Work Order cost 45500 (Labour and materials) - Office Sector	Quasi-Prescriptive Quasi-Prescriptive	e Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive	Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive Quasi-Prescriptive	95.0 95.0	8.6	/a /a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a n/a	n/a n/a

8 Inhistive Name Program Name Program Name Program Name Status	# Measure Name	Cours Serviner Cours Annual Creat Library Cours Serving Assumptions Serving (AVI) Serv	(ATT)
1100         42 Power Savings Bitz         Business         2009 Final           1101         42 Power Savings Bitz         Business         2009 Final           1102         42 Power Savings Bitz         Business         2009 Final	128 8 4F From: Contractor (Nex-Classified Locations) to: First 10 devices or Fraction thereof - Office Sector 129 45 From: Contractor (Nex-Classified Locations) to: Each additional 10 devices or Fraction thereof - Office Sector 180 46 From: 4 Lamps 8: 113:7394-Magnetic Ballacts to: 44 32 wett lamps r- reflector with 90% ballact factor 1% Electronic Ballact - Office Sector	Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   95.0   8.6   Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   95.0   8.6   Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   95.0   8.6   Quasi-Prescriptive   Quasi-Prescriptive   95.0   8.6   Quasi-Prescriptive   95.0   96.0   96.0   96.0   Quasi-Prescriptive   96.0   96.0   Quasi-Prescriptive   96.0   96.0   Quasi-Prescriptive   96.0	n/a n/a
1103         42 Power Savings Bitz         Business         2009 Final           1104         42 Power Savings Bitz         Business         2009 Final	181 47) From: Contractor (Non-Classified Locations) - Minimum fee if the total fee for the application for inspection is less then 571 to: - Office Sector 182 48) From: 2 Lamps 8'-112-75W-Magnetic Ballacts to: 2 - 8' lamps with 90% ballact factor T8-Electronic Ballact - Office Sector	Quasi-Prescriptive Quasi-Prescri	0/2
1105         42 Power Savings Biltz         Business         2009 Final           1105         42 Power Savings Biltz         Business         2009 Final	183 49) From: 4 Lamps 8"-112-75W-Magnetic Ballasts to: 4 - 8' lamps with 2 electronic ballasts of 90% ballast factor 18-Electronic Ballast - Office Sector 184 50) From: 2 Lamps 8"-112-60W-Magnetic Ballasts to: 2 - 8' 59wat lamps + reflector with 90% ballast factor 18-Electronic Ballast - Office Sector	Quasi-Prescriptive Quasi-Prescri	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
1107   42   Power Savings Bitz   Business   2009 Final   1108   42   Power Savings Bitz   Business   2009 Final   1109   42   Power Savings Bitz   Business   2009 Final   1109   42   Power Savings Bitz   Business   2009 Final   1109   110	185 (51) From: 4 Limps E 712-60W-Magnetic Ballacts to: 4. E' Limps with 2 electronic ballacts of 00K ballact factor 18-Electronic Ballact - Office Sector 186 (53) From: 2 Limps E-78-30W-Magnetic Ballacts to: 2. e' 25 wat 1 limps with electronic ballacts 18-Electronic Ballact - Office Sector 189 (53) From: 2 - 47 12 Hind Doctor Limps - Hind Dated 17-Electronic Ballact - Office Sector 189 (54) From: 2 - 47 12 Hind Doctor Limps - Hind Dated 17-Electronic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballacts to: 2. e' 25 wat 1 limps with electronic ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limps E-78-20W-Magnetic Ballact - Office Sector 180 (54) From: 4 Limp	Quasi-Prescriptive Quasi-Prescri	n/a n/a
1110         42 Power Savings Biltz         Business         2009 Final           1111         42 Power Savings Biltz         Business         2009 Final	137 Sile from 2 x 613 Sile fro	Quasi-Prescriptive Quasi-Prescri	10
1112         42 (Power Savings Biltz         Business         2009 Final           1113         42 (Power Savings Biltz         Business         2009 Final           1114         42 (Power Savings Biltz         Business         2009 Final           1114         42 (Power Savings Biltz         Business         2009 Final	120 SS from: 400W Metal Halde Metal Halde 12: 3-30W Metal Halde 12: 3-30W Metal Halde Direct Lamp replacement Metal Halde Direct Lamp Replacement - Office Sector 195 ST from: 400W Metal Halde Metal Halde 12: 4-4 Element	Quasi-Prescriptive   Quasi-P	$\alpha/3$
1115   42   Power Savings Biltz   Business   2009   Final	394 60) From: 600 Sandard minandecent (a Lating) to: 1399 FRONG'S TAR's 138d CF, New Factor (2-pin /4-pin base socker) - Office Sector	Quasi-Prescriptive Quasi-Prescri	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
1117         42 Power Savings Biltz         Business         2009 Final           1118         42 Power Savings Biltz         Business         2009 Final           1119         42 Power Savings Biltz         Business         2009 Final           1119         42 Power Savings Biltz         Business         2009 Final	195 Sci From: 100W Standard Incandescent (A Lamp) to: 23W ENRIFO'STAR* rated CP, New Future (P, pin / 4-pin base socket) - Office Sector 196 Sci From: 150W Standard Incandescent (A Lamp) to: 23W ENRIFO'STAR* rated CP, New Future (P, pin / 4-pin base socket) - Office Sector 197 Sci From: 55 -75W Incandescent R Lamp Incandescent R Lamp on Commerce to: 41 - 50W Dismable CP, R Lamp - Office Sector 197 Sci From: 55 -75W Incandescent R Lamp Incandescent R Lamp on Commerce to: 41 - 50W Dismable CP, R Lamp - Office Sector	Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         S.6         8.6           Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         95.0         8.6           Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         95.0         8.6	0/2 0/3 0/3 0/3 0/3 0/3 0/3 0/3 0/3 0/3 0/3
1120         42 Power Savings Bitz         Business         2009 Final           1121         42 Power Savings Bitz         Business         2009 Final	132 SS (Form CS - 70W Incondenserol Liano Discondenserol Liano Dismontals CS - 1400 Commable CS - 1400 Dismonble CS - 1400 Dis	Quasi-Prescriptive Quasi-Prescri	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
1122         42 Power Savings Biltz         Business         2009 Final           1123         42 Power Savings Biltz         Business         2001 Final           1124         43 Motif-Family Energy Efficiency Rebases         Consumer, Consumer Low-Income         2000 Final           1126         43 Motif-Family Energy Efficiency Rebases         Consumer, Consumer Low-Income         2000 Final	2.00 bp From: 4"12 Table Guard 122 Tube Guard to 4." It Tube Guards Tis Exhetrions Ballast - Office Sector 201 67 From: 8"122 Tube Guard 122 Tube Guards To 4." It Tube Guards Tis Exhetronis Ballast - Office Sector 1 Temp@startactges - Corridor Parking Area Emergy Samings application - Auth-Unit Recidential Building sector	Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         S.6         8.6           Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         96.0         8.6           Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         Quasi-Prescriptive         96.0         8.6	n/a n/a
1125 43 Multi-Family Energy Efficiency Rebates Consumer, Consumer Low-Income 2009 Final 1126 43 Multi-Family Energy Efficiency Rebates Consumer, Consumer Low-Income 2009 Final	2 Fridgett DStriptight - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector 3 honolimm/Esscreey in Corridor / Parking Area Fenergy Savings application - Multi-Unit Residential Buildings sector 3 honolimm/Esscreey in Corridor / Parking Area Fenergy Savings application - Multi-Unit Residential Buildings sector	Quasi-Prescriptive Quasi-Prescri	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
1127   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1128   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   1129   43   Multi-Family Energy Efficiency Rebates   Consumer, Consumer Low-Income   2009   Final   2009   70   70   70   70   70   70   70	4. NonDimmCPs. par11W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector  3. NonDimmCPs. par212-20W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector  5. NonDimmCPs. par212-20W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector  6. NonDimmCPs. par212W - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   10.0.0   12.3   Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   Quasi-Prescriptive   10.0.0   Quasi-Prescriptive   Quasi-Prescriptive   10.0.0   Quasi-Prescriptive	n/2 n/3 n/3 n/3 n/2 n/2 n/2 n/2 n/2 n/3 n/3 n/3 n/2 n/2 n/2 n/2 n/3 n/3 n/3 n/3 n/2 n/2 n/2 n/2
1220 43 Moth-Family Energy Efficiency Rebates Consumer, Consumer Lew-Income 2000 Final 1330 43 Moth-Family Energy Efficiency Rebates Consumer, Consumer Lew-Income 2000 Final 1331 43 Moth-Family Energy Efficiency Rebates Consumer, Consumer Lew-Income 2000 Final 1313 43 Moth-Family Energy Efficiency Rebates Consumer, Consumer Lew-Income 2000 Final 1312 43 Moth-Family Energy Efficiency Rebates Consumer, Consumer Lew-Income 2000 Final	6 IsoChime/Tis_pa/20W-1 Corridor / Pavling Asea Snergy Savings application - Multi-Unit Residential Building sector 2 Disma@NatoChime/Tis_pin/20W Corridor / Pavling Asea Snergy Savings application - Multi-Unit Residential Building sector 3 Disma@NatoChime/Tis_pin/20W Corridor / Pavling Asea Snergy Savings application - Multi-Unit Residential Building sector 4 Disma@NatoChime/Tis_pin/20W Corridor / Pavling Asea Snergy Savings application - Multi-Unit Residential Building sector	Quasi-Perceptive Quasi-	n/2 $n/3$
1322 43 Multi-Family Energy Efficiency Rebates Consumer, Consumer Low-Income 2009 Final 1333 43 Multi-Family Energy Efficiency Rebates Consumer, Consumer Low-Income 2009 Final 1334 42 Multi-Family Energy Efficiency Rebates Consumer, Consumer Low-Income 2009 Final 1336 43 Multi-Family Energy Efficiency Rebates	9   Dimm&NacDimmCR-Lpint3Wr Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector 10   Dimm&NacDimmCR-Lpint3Wr Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector 10   Dimm&NacDimmCR-Lpint3Wr Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector 10   Dimm&NacDimmCR-Lpint3Wr Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector 11   Dimm&NacDimmCR-Lpint3Wr Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector 12   Dimm&NacDimmCR-Lpint3Wr Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive Quasi-Prescri	n/a
1135 43 Multi-Family Energy Efficiency Rebates Consumer, Consumer Low-Income 2009 Final 1136 43 Multi-Family Energy Efficiency Rebates Consumer, Consumer Low-Income 2009 Final	2 Domes Machael Confedence (Confedence Protesta Area Service) Services (Association Association Associ	Quasi-Prescriptive Quasi-Prescri	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
1337 43 Multi-Family Energy Efficiency Rebases Consumer, Consumer Low-Income 2009 Final  1338 43 Multi-Family Energy Efficiency Rebases Consumer, Consumer Low-Income 2009 Final  1339 43 Multi-Family Energy Efficiency Rebases Consumer, Consumer Low-Income 2009 Final  1339 43 Multi-Family Energy Efficiency Rebases Consumer, Consumer Low-Income 2009 Final	14   DimmCRs. 17-20W. Corridor   Parking Area Energy Savings application Multi-Unit Residential Building sector 15   DimmCRs. 21-W Corridor   Parking Area Energy Savings application - Multi-Unit Residential Building sector 15   Standard R. Stode Corridor   Parking Area Energy Savings application Audit-Linit Residential Building 15   Standard R. Stode Corridor   Parking Area Energy Savings and Sav	Quasi-Prescriptive         Quasi-P	n/a n/a
1140 43 Multi-Family Energy Efficiency Behabas Consumer Consumer Low-Income 2000 Final 1141 43 Multi-Family Energy Efficiency Behabas Consumer Consumer Low-Income 2000 Final 1142 43 Multi-Family Energy Efficiency Behabas Consumer Consumer Low-Income 2005 Final 1142 45 Multi-Family Energy Efficiency Behabas Consumer Consumer Low-Income 2005 Final	1-5 Standord T. Single. Cardiact P. Delving Area Teary, Series population: Auth-10-14 Residential Building action: 1.2 Standord T. The Combine P Entire face Repress population (Auth-10-14 Residential Building action: 1.3 Standord T. There Cardiact P Delving Area Teary Series populations: Auth-10-14 Residential Building action: 1.3 Standord T. There Cardiact P Delving Area Teary Series population: Auth-10-14 Residential Building action: 1.3 Standord T. There Cardiact P Delving Area Teary Series population: Auth-10-14 Residential Building action: 1.3 Standord T. There Cardiact P Delving Area Teary Series population (Auth-10-14 Residential Building action) 1.3 Standord T. There Cardiact P Delving Area Teary Series population (Auth-10-14 Residential Building action) 1.3 Standord T. There Cardiact P Delving Area Teary Series population (Auth-10-14 Residential Building action) 1.3 Standord T. There Cardiact P Delving Area Teary Series P Delving A	Ouasi-Prescriptive Quasi-Prescriptive Quasi-Prescri	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
1142 43 Multi-Family Energy Efficiency Rebases Consumer, Consumer Low-Income 2009 Final  1143 43 Multi-Family Energy Efficiency Rebases Consumer, Consumer Low-Income 2009 Final  1144 43 Multi-Family Energy Efficiency Rebases Consumer, Consumer Low-Income 2009 Final  1144 43 Multi-Family Energy Efficiency Rebases Consumer, Consumer Low-Income 2009 Final	19) Standard R. Four - Control of Planking Area Energy Savings application - Multi-Link Residential Bushling sector 20 ENRYHINF Stratures Single - Control Planking Area Energy Savings application - Multi-Link Residential Bushling sector 21 RWHINFT Statures Two - Corridor of Parking Area Energy Savings application - Multi-Link Residential Bushling sector	Quasi-Prescriptive Quasi-Prescri	$\alpha/a$
1145 43 Multi-Family Energy Efficiency Rebates Consumer, Consumer Low-Income 2009 Final 1146 43 Multi-Family Energy Efficiency Rebates Consumer, Consumer Low-Income 2009 Final	22: BWHighT8Tintures. Three - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector 23: BWHighT8Tintures. Three - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector 23: BWHighT8Tintures. Four - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector 23: BWHighT8Tintures. Three - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive Quasi-Prescri	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
1147 43 Multi-Family Energy Efficiency Rebalans Consumer, Consumer Low-Income 2009 Final  1148 43 Multi-Family Energy Efficiency Rebalans Consumer Low-Income 2009 Final  1149 43 Multi-Family Energy Efficiency Rebalans Consumer Low-Income 2009 Final	24 (SMM-edBy/18 Four - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector 25 (MedBy/18 Sex - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector 26 (MedBy/18 Sex - Corridor / Parking Area Energy Savings application - Multi-Unit Residential Building sector 27 (MedBy/18 Sex - Corridor / Broting Area Energy Savings application - Multi-Unit Residential Building sector	Quasi-Prescriptive   Quasi-P	n/a n/a n/a n/a n/a
1150 43 Multi-Family Energy Efficiency Rebates Consumer, Consumer Low-Income 2009 Final 1151 43 Multi-Family Energy Efficiency Rebates Consumer, Consumer Low-Income 2009 Final	26 Medibu/R Eight - Corridor / Parking Area Enerry Savings application - Multi-Linit Residential Building sector 22 HighMedibu/RS Four - Corridor / Parking Area Enerry Savings application - Multi-Linit Residential Building sector 28 HighMedibu/RS Six - Corridor / Parking Area Enerry Savings application - Multi-Linit Residential Building sector 28 HighMedibu/RS Six - Corridor / Parking Area Enerry Savings application - Multi-Linit Residential Building sector	Quasi-Prescriptive Quasi-Prescri	n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a n/a
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1439 43 Multi-Family Energy Efficiency Rebates 1490 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	335 Transpartcoptingser-sev (in - Spate payings application - Low-Income sector 337 NonDimmcCRs, partIW - Saite Savings application - Low-Income sector	Coal-Precipited         Qual-Precipited         Qual-Preci
1441 43 Multi-Family Energy Efficiency Rebates 1442 43 Multi-Family Energy Efficiency Rebates 1443 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	318 BroDimmCFL; car21-20W. Suite Savines application - Low-income sector 319 BroDimmCFL; car21-20W. Suite Savines application - Low-income sector	Dasi-Prescripted   Dasi-Prescr
1443 43 Multi-Family Energy Efficiency Rebates 1444 43 Multi-Family Energy Efficiency Rebates 1445 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	220   Dimm&NotOimmCR12-pin14W - Suite Savings application - Low-Income sector	Quasi-Prescriptive         Quasi-P
1446 43 Multi-Family Energy Efficiency Rebates 1447 43 Multi-Family Energy Efficiency Rebates 1449 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final	232   Dimm&NextOrmmCR4-6-jm18V - Subs Savings application - Low-Income sector	Quasi-Prescriptive Quasi-Prescri
1449 43 Multi-Family Energy Efficiency Rebates 1450 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer Low	250   commercia   2-100	Dasi Proception   Dasi Proce
1451 43 Multi-Family Energy Efficiency Rebates 1452 43 Multi-Family Energy Efficiency Rebates 1452 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final Consumer Consumer Low-Income 2009 Final	228 DimmCFL 22-W- Suite Savings application - Low-income sector 239 Standard'S Single- Suite Savings application - Low-income sector 239 Standard'S Single- Suite Savings application - Low-income sector 230 Standard'S Yeu	Description
1454 43 Multi-Family Energy Efficiency Rebates 1455 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer tow-income 2009 Final Co	200	Description:   Desc
1456 43 Multi-Family Energy Efficiency Rebates 1457 43 Multi-Family Energy Efficiency Rebates 1458 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	333 RWW/syl18fratures Single 3 solis Swins spinis application - Low-Income sector 335 RWW/syl18fratures Two - Subs Swins papication - Low-Income sector 335 RWW/syl18fratures Three - Suite Swings application - Low-Income sector	Coasi-Prescriptive   Quasi-Prescriptive   Quasi-P
1459 43 Multi-Family Energy Efficiency Rebates 1460 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	336. RWHsgh18Fixtures Four - Suite Saving application - Low-Income sector 337_StathAedExpT. Four - Suite Saving application - Low-Income sector 337_StathAedExpT. Four - Suite Saving application - Low-Income sector	Gual-Prescription   Qual-Prescription   Qual
1461 43 Multi-Family Energy Efficiency Rebates 1462 43 Multi-Family Energy Efficiency Rebates 1463 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	338 MedBayT8 Six - Suite Savings application - Low-Income sector 339 MedBayT8 Eight - Suite Savings application - Low-Income sector	Open Processing         Qualificación         Contraction
1464 43 Multi-Family Energy Efficiency Rebates 1465 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final	150  Institute-1677 Four - Selat Service application - Gain Income sector   150  Institute-1577 Expr - Selat Service application - Gain Income sector   151  Institute-1577 Expr - Selat Service application - Low-Income sector   151  Institute-1577 Expr - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service application - Low-Income sector   151  Institute-1578 - Selat Service-1578 - Low-Income sector   151  Institute-1578 - Selat Service-1578 - Low-Income sector   151  Institute-1578 - Selat Sela	Coasi-Prescriptive   Quasi-Prescriptive   Quasi-P
1466 43 Multi-Family Energy Efficiency Rebates 1467 43 Multi-Family Energy Efficiency Rebates 1468 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	383 TSFature : Stamp - Suite Sviens application - Low-Income sector  244 TSFature : Ztamp - Suite Sviens; application - Low-Income sector  345 TSFature : Ztamp - Suite Sviens; application - Low-Income sector  345 TSFature : Ztamp - Suite Sviens; application - Low-Income sector	Dasi-Precipited         Quasi-Precipited         Quasi-Precipited </td
1469 43 Multi-Family Energy Efficiency Rebates 1470 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	146 TSFinture HOLLamp. Subs Savings application - tow-income sector 147 TSFinture HOLLamp. Subs Savings application - tow-income sector	Quasi-Prescriptive   Quasi-P
1471 43 Multi-Family Energy Efficiency Rebates 1472 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	348   TSM-defrighfranze 4.2mp - Subs Savings application - Low-Income sector 340   TSM-defrighfranze 6.2mp - Subs Savings application - Low-Income sector 350   TSM-defrighfranze 6.2mp - Subs Savings application - Low-Income sector 350   TSM-defrighfranze 8.2mp - Subs Savings application - Low-Income sector	Qualit-Prescriptive
1474 43 Multi-Family Energy Efficiency Rebates 1475 43 Multi-Family Energy Efficiency Rebates 1476 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final	Si. TSM-delighthatre TSLamp. Sales Selvers application. Lose income senter     TSL TSM-delighthatre TSLamp. Sales Selvers application. Lose income senter     TSL TSM-delighthatre TSLamp. Sales Selvers application. Lose income senter     TSL TSM-delighthatre TSLamp. Sales Selvers application. Lose income senter     TSL TSM-delighthatre TSLamp. Sales Selvers application. Lose income senter	Quasi-Invescription   Quasi-Investration   Quasi-Inve
1476 43 Multi-Family Energy Efficiency Rebates 1477 43 Multi-Family Energy Efficiency Rebates 1478 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final  Consumer, Consumer Low-Income 2009 Final  Consumer, Consumer Low-Income 2009 Final	Mo. And and the Annual Conference of the Ann	Said-Principation   Description   Descript
1479 43 Multi-Family Energy Efficiency Rebates 1480 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer Low-Income 20	355 InfraredHalopen 36-88V - Suite Savings application - Low-Income sector 357 InfraredHalopen 49-60W - Suite Savings application - Low-Income sector	State   Processing   Continue
1481 43 Multi-Family Energy Efficiency Rebates 1482 43 Multi-Family Energy Efficiency Rebates 1483 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final	As a first designated to "Section of the Common and	Date   Processing   Date   Da
1484 43 Multi-Family Energy Efficiency Rebates 1485 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final	Metabhalde   Mont - Surley application - Low-Income sector	Date   Prescription   Contemporaries   Date   Prescription   Date   Da
1486 43 Multi-Family Energy Efficiency Rebates 1487 43 Multi-Family Energy Efficiency Rebates 1488 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	363 Eleckalast MetalMet/20/04 - Suite Savings application - Low-income sector 364 Eleckalast MetalMet/250-360W - Suite Savines application - Low-income sector 365 Eleckalast MetalMet/250-360W - Suite Savines application - Low-income sector 365 Eleckalast MetalMet/250-360W - Suite Savines application - Low-income sector	Coasi-Prescriptive Quasi-Prescriptive Quasi-Pre
1489 43 Multi-Family Energy Efficiency Rebates 1490 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	Mil Onclutes Manifest (20-300) - A close Serious assistation - Love secons sector   Mil Onclutes Manifest (2004) - A close Serious assistant - Love secons sector   Mil Onclutes Manifest (2004) - A close Serious assistant - Mil Onclutes Serious Serious - Miles Serious - Miles Serious - Miles Serious Serious - Miles Serious Serious - Miles Serious - Miles Serious Serious - Miles Ser	Qualit Principate II         Qualit III         n/a         n/a <th< td=""></th<>
1491 43 Multi-Family Energy Efficiency Rebates 1492 43 Multi-Family Energy Efficiency Rebates 1493 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	Sisk Electrolated High President Submitted application - Low-Income sector  Biol Electrolated High President Submitted application - Low-Income sector  Biol Electrolated High President Submitted application - Low-Income sector	Quali-Prescriptive   Quali-P
1494 43 Multi-Family Energy Efficiency Rebates 1495 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final	120 Cockstate High Press 12000 - See Saving application - Developmen exclur 120 Cocksta High Press 12000 - See Saving application - Developmen sector 121 Cocksta High Press I seed Saving application - Developmen sector 122 Cocksta Christophonete - See Saving application - Leve Homes sector 123 Cocksta Christophonete - See Saving application - Leve Homes sector 123 Resignations - Lindows - See Saving - Sav	Dougli-Prescriptive
1496 43 Multi-Family Energy Efficiency Rebates 1497 43 Multi-Family Energy Efficiency Rebates 1498 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	224 TempControls Industrolos - Suite Savings application - Low-Income sector  235 TempControls Healt Road - Suite Savings application - Low-Income sector  236 TempControls Healt Road - Suite Savings application - Low-Income sector	Opacit-Prescription         Quasi-Prescription         Quasi-
1499 43 Multi-Family Energy Efficiency Rebates 1500 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	376 ECM. Air Furnace - Suite Savings application - Low-Income sector 377 GroundSource, LowRise - Suite Savings application - Low-Income sector	Quasi-Prescriptive Quasi-Prescri
1501 43 Multi-Family Energy Efficiency Rebates 1502 43 Multi-Family Energy Efficiency Rebates 1503 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final	238   GroundSource HighRise - Suite Savings application - Low-Income sector	Open Prescription         Quals Pr
1504 43 Multi-Family Energy Efficiency Rebates 1505 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	Sec   Sec   Section Children's - Section Sections a seglication - Code Accorder as section	Seat-Preciption   Deats Preciption   Deats Precip
1507 43 Multi-Family Energy Efficiency Rebates 1507 43 Multi-Family Energy Efficiency Rebates 1508 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	Jaba Januarasanoryer. Lommon - Sute Savenja sportation - Low-Income sector  384 Energyfstar DichWasher - Sute Savenja sportation - Low-Income sector  385 Energyfstar DichWasher - Sute Savenja sportation - Low-Income sector	Gale Precipited   Gale Preci
1509 43 Multi-Family Energy Efficiency Rebates 1510 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	des Journagement : Topper de la companyation de la	Data Prescription   Data
1511 43 Multi-Family Energy Efficiency Rebates 1512 43 Multi-Family Energy Efficiency Rebates 1513 43 Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final Consumer, Consumer Low-Income 2009 Final	385   Solid-HOWARE Collector - Sales Salvings application - Low-Income sector	Goal-Investigate         Coal-Investigate         Coal-Investigate<
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Numbe	er ii	Intlative Name	Program Name	Year	Status	* Measure name	Ocean Summer	Gross Annual	Gross Lifeti	One Saver	eak Net Annual	Net Lifetime	Appropria	Effective Useful	Anthritu	Cross	Ocean to	Coose	Mas Cummor Mas Annua	ual Net Lifetime
1	_						Gross Summer Peak Demand Savings (kW)	Energy Savings	Energy Savi	ngs Demand Savir	gs Energy Savings	Energy Savings (kWh)	Aggregate Net-to-Gross	Life (EUL)	Results (#)	Summer P	ak Energy	Lifetime	Peak Demand Energy	Energy
							Savings (kW)	(kWh)	(kWh)	(kW)	(kWh)	(kWh)	Adjustment			Demand	Savings W) (kWh)	Energy Savings (kWh)	Savings (kW) Savings	Savings (kWh)
													(%)			Savings (k	W) (kWh)	Savings	(kWh)	(kWh)
																		(KIVII)		
1514		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	391 DomesticHotWaterRecirc - Suite Savings application - Low-Income sector					tive Quasi-Prescripti			12.1		n/a				
1515		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	392 EnergyStarExitSigns - Retail / Common Area Savings application - Low-Income sector					tive Quasi-Prescripti			12.1	n/a				n/a n/a	
1516		Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final	303 FridgeLEOStriptight - Retail / Common Area Savings application - Low-Income sector 304 NonDimmCPLSCrew In - Retail / Common Area Savings application - Low-Income sector					tive Quasi-Prescripti tive Quasi-Prescripti				n/a	n/a				
		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final		Quasi-Prescriptiv	re Quasi-Prescriptiv	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	re Quasi-Prescripti	ive 100.0	12.1		n/a				
1519	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	396 NonDimmCFLs_par12-20W - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescriptiv	we Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	ve Quasi-Prescripti	ive 100.0		n/a	n/a	n/a	n/a		n/a
1520	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	397 NonDimmCFLs par 20+W - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescriptiv	we Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0		n/a	n/a	n/a	n/a	n/a n/a	0/2
1521	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	398 Dimm&NonDimmCFL2-pin14W - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	we Quasi-Prescriptiv	we Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	n/a		n/a		n/a n/a	n/a
1522	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final 2009 Final	399 Dimm&NonDimmCR2-gin26W - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescription	we Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	n/a	n/a		n/a n/a	n/a n/a	
1523	43 N	Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final 2009 Final	400 Dimm&NotDimmCFL2-pin39W - Retail / Common Area Serings application - Low-Income sector 401 Dimm&NotDimmCFL2-pin39W - Retail / Common Area Serings application - Low-Income sector 401 Dimm&NotDimmCFL2-pin39W - Retail / Common Area Serings application - Low-Income sector					tive Quasi-Prescripti tive Quasi-Prescripti			12.1	n/a	n/a n/a	n/a		n/a n/a n/a n/a	n/a n/a
1525		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	equi jummaneucummere-prinzave - netar i common anea savinga application - cow-income sector   document   docum	Quasi-Prescriptiv	e Onasi-Prescripti	ve Quasi-Presc	intive Ouasi-Prescrip	tive Quasi-Prescripti	e Ouasi-Prescripti	ive 100.0	12.1	n/a	n/a			n/a n/a	
1526		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	403 Dimm&NonDimmCFL4-pin39W - Retail / Common Area Savines application - Low-Income sector	Quasi-Prescriptiv				tive Quasi-Prescripti		ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	n/a
1527	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	404 DimmCFLs. 0-16W - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv				tive Quasi-Prescripti			12.1	n/a	n/a			n/a n/a	n/a
1528	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	405 DimmCFLs 17-20W - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	we Quasi-Prescriptiv	we Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	
1529	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	405 DimmCFLs 21+W - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	e Quasi-Prescription	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	n/a	n/a				n/a
1530		Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final 2009 Final	407 Standard'R Single - Retail / Common Area Savings application - Low-Income sector 408 Standard'R Two - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv				tive Quasi-Prescripti tive Quasi-Prescripti		ive 100.0	12.1	n/a	n/a	n/a	n/a n/a	n/a n/a n/a n/a	
1532		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	465 Standard B. Tier - Retail / Common Ave Savings apptiation - Low-income sector 469 Standard B. Tier - Retail / Common Ave Savings apptiation - Low-income was a sector - Low-income sec					tive Quasi-Prescripti			12.1	n/a	n/a			n/a n/a	
1533	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	410 StandardTB Four - Retail / Common Area Savings application - Low-income sector	Quasi-Prescriptiv				tive Quasi-Prescripti		ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	
1534		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	411 RWHighT8Fixtures Single - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv				tive Quasi-Prescripti		ive 100.0	12.1	n/a	n/a	n/a			
1535	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	412 RWHighT8Fixtures_Two - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	we Quasi-Prescription	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti		12.1	n/a	n/a			n/a n/a	n/a
	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	413 BWHighT8Fistures: Three - Retail / Common Area Savings application - Low-Income sector					tive Quasi-Prescripti					n/a				
1537	43 N	Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final 2009 Final	414 RWHighT8Futures Four - Retail / Common Area Savings application - Low-Income sector 415 StdMedBayT8 Four - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptio	e Quasi-Prescription	ve   Quasi-Presc	optive Quasi-Prescrip	tive Quasi-Prescripti tive Quasi-Prescripti		ive 100.0		n/a n/a	n/a n/a	n/a	n/a n/a	n/a n/a n/a n/a	
1539		Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer Consumer Low Income		2009 Final	43.5 MeRioRS SV, Statis (Frommo Access Series approximation - Low-income sector	Quasi-Prescriptin	e Onaci Prescription	ve Quasi-Presc	intive Cuasi-Present	tive Quasi-Prescripti tive Quasi-Prescripti		we 100.0	12.1	n/a	n/a n/a	n/a	n/a n/a	n/a n/a	0/2
1540	43 5	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	415 MedBay18 Six - Petail / Common Area Savings application - Low-Income sector 417 MedBay18 Eight - Retail / Common Area Savings application - Low-Income sector	Quasi Prescrintin	e Orași Prescrintir	ve Ouasi-Presc	intive Ouasi, Prescrip	tive Ouasi,Prescripti	ue Ouasi, Prescrinti	ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	n/a
1541	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	418 HighMedBayT8 Four -Retail Common Area Savings application - Low-Income sector  419 HighMedBayT8 Size - Retail Common Area Savings application - Low-Income sector	Quasi-Prescription	ve Quasi-Prescriptiv	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	e Quasi-Prescripti	ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	n/a
1542	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	419 HighMedBayT8 Six - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	e Quasi-Prescription	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	n/a
1543		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	420 HighMedBayTB. Eight - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescription	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	
1544		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	421 TSFiture 1Lamp - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescription		iptive Quasi-Prescrip	tive Quasi-Prescripti	ve Quasi-Prescripti	ive 100.0	12.1	n/a n/a	n/a n/a				
1545		Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final 2009 Final	422 TSFixture 2tamps - Retail / Common Area Savings application - Low-Income sector 423 TSFixture 3tamps - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescription			iptive Quasi-Prescrip		re Quasi-Prescripti	we 100.0	12.1	n/a n/a			n/a n/a		
1547		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	424 TS-fixture H01Lamo - Retail / Common Area Savines application - Low-Income sector	Quasi-Prescription	e Orași-Prescrintir	ve Quasi-Presc	intive Ouasi,Prescrip	tive Ouasi-Prescrinti	ie Ouasi-Prescrinti	ive 100.0	12.1	n/a	n/a	n/a	n/a		
1548		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	425 TSFixture: HO2Lamp - Betail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescriptiv	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	ve Quasi-Prescripti	ive 100.0	12.1	n/a					
1549	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	425 TSMedHighFinure - (Lamp - Retail / Common Area Surings application - Low-Income sector 427 TSMedHighFinure - (ELamp - Retail / Common Area Surings application - Low-Income sector	Quasi-Prescriptiv	we Quasi-Prescription	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	n/a	n/a		n/a	n/a n/a	
1550	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	427 TSMedHighFixture. 6Lamp - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescriptiv	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	ve Quasi-Prescripti	ive 100.0	12.1	n/a	n/a		n/a	n/a n/a	
1551	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	428 TSMedHighFixture 8tamp - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescriptiv		iptive Quasi-Prescrip		we Quasi-Prescripti	ive 100.0	12.1	L n/a	n/a	n/a	n/a	n/a n/a	n/a
1552	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	429 TSModHighFinbure: 10Lamp. Rotall / Common Area Savings application - Low-Income sector					tive Quasi-Prescripti		ive 100.0	12.1		n/a			n/a n/a	n/a
1553		Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final	430 TSMedHighFature. 12Lamp - Retail / Common Area Savings application - Low-Income sector 431 PulseStart MataHalide - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptin			iptive Quasi-Prescrip	tive Quasi-Prescripti	Quasi-Prescripti	100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	n/a
1555		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	431 Infrazort notam sites - Matil / Common Area Savins application - Los-Income sector 432 Infrazort notam sites - Matil / Common Area Savins application - Los-Income sector					tive Quasi-Prescripti	ie Ouasi-Prescrinti	ive 100.0	12.1	n/a	n/a	n/a		n/a n/a	n/a
1556	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	433 Infrared Halopen 26-35W - Betail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescription	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	e Quasi-Prescripti	ive 100.0	12.1	n/a				n/a n/a	n/a
1557	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	434 InfraredHalogen 36-48W - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescriptiv	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	l n/a	n/a	n/a	n/a	n/a n/a	n/a
1558		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	435 InfraredHalogen 49-60W - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescriptiv	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	n/a	n/a			n/a n/a	
1559		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	436 Self-BallastedMetalHalide120W - Retail / Common Area Savings application - Low-Income sector					tive Quasi-Prescripti			12.1	n/a	n/a			n/a n/a	n/a
1560	43 N	Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final 2009 Final	487) Self-Ballstated-MostalHalidsGOW - Bettail / Common Ava Savings application - Low-income sector 488   MetalHalided - SDW - Retail / Common Ava Savings application - Low-income sector	Quasi-Prescriptin			iptive Quasi-Prescrip	tive Quasi-Prescripti tive Quasi-Prescripti	ve Quasi-Prescripti ve Quasi-Prescripti	ive 100.0	12.1	n/a n/a	n/a n/a			n/a n/a n/a n/a	n/a n/a
1562	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	439 West-Haide 360v - Retail / Common Area Savings application - Love-Income sector					tive Quasi-Prescripti			12.1	n/a				n/a n/a	
		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	440 HighPressure 225W - Retail / Common Area Savings application - Low-Income sector					tive Quasi-Prescripti			12.1	n/a				n/a n/a	n/a
1564		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	441 ElecBallast MetalHide200-W - Retail / Common Area Savings application - Low-Income sector					tive Quasi-Prescripti			12.1	n/a	n/a	n/a		n/a n/a	
1565		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	442 ElecBallast MetalHde250-360W - Retail / Common Area Savings application - Low-Income sector					tive Quasi-Prescripti			12.1	L n/a	n/a	n/a	n/a	n/a n/a	
1566	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final	443 ElecBallast MetalHde400+W - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescription	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	e Quasi-Prescripti	ive 100.0	12.1		n/a				
		Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final	444 Eleckalast High Press200-W - Retail / Common Area Savings application - Low-Income sector 445 Eleckalast High Press20W - Retail / Common Area Savings application - Low-Income sector					tive Quasi-Prescripti tive Quasi-Prescripti			12.1	n/a	n/a n/a				
1569	43 h	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	The Statement High Processing Common Area Strong application - Low-Income sector  446 Electional High Processing Common Area Strong application - Low-Income sector	Quasi-Prescription	e Ouasi-Prescription	ve Ouasi-Presc	intive Ouasi,Prescrip	tive Quasi-Prescripti	ie Ouasi-Prescrinti	ive 100.0		n/a	n/a			n/a n/a	
1570	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	447 ElecBallast, HighPress600W - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescription	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	e Quasi-Prescripti	ive 100.0	12.1	n/a				n/a n/a	n/a
1571	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	448 ElecBallast, HighPress 2000W - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	we Quasi-Prescription	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	n/a
1572		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	449 OccSen SwitchPlate - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv			iptive Quasi-Prescrip		we Quasi-Prescripti	ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	
1573	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	450 Occien CellingMounted - Retail / Common Area Saving: application - Low-Income sector	Quasi-Prescriptin	e Quasi-Prescription	ve Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	e Quasi-Prescripti	ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a n/a n/a	
1575	43 1	Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final 2009 Final	Manual   M	Ouasi-Prescription				tive Quasi-Prescripti		we 100.0	12.1	n/a n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a n/a n/a	
1576		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	453 TempControls HostiG.Cod - Retail / Common Area Savines application - Low-Income sector	Quasi-Prescriptiv				tive Quasi-Prescripti		ive 100.0	12.1	n/a	n/a			n/a n/a	
1577		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	454 ECM. Air Furnace - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescriptiv	we Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	n/a
1578	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	455 GroundSource LowRise - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescriptiv	we Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	n/a
1579		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	456 GroundSource HighRise - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv				tive Quasi-Prescripti			12.1	n/a	n/a	n/a	n/a	n/a n/a	
1580		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	457 GroundSource Average - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv				tive Quasi-Prescripti			12.1	n/a	n/a			n/a n/a	
1582		Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final	458 Non-ElectricChillers - Betail / Common Area Savings application - tow- hoome sector 459 EnerStavabler - Retail / Common Area Savings application - tow- hoome sector  sector					tive Quasi-Prescripti			12.1	n/a n/a				n/a n/a n/a n/a	
1502		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	466 NaturalSasDryer Trisuly E- Retail / Common Area Savings application - Low-Income sector	Quasi-Prescription				tive Quasi-Prescripti			12.1	n/a	n/a		n/a	n/a n/a	
1584		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	MaturalGaptyrer (https://doi.org/10.1007/					tive Quasi-Prescripti			12.1		n/a				
1585	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	462 EnergyStar_DishWasher - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv	ve Quasi-Prescriptiv	we Quasi-Presc	iptive Quasi-Prescrip	tive Quasi-Prescripti	we Quasi-Prescripti	ive 100.0	12.1	n/a					
1586		Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	463 EnergyStar Fridge - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescription				tive Ouasi-Prescripti		ive 100.0	12.1	n/a	n/a		n/a	n/a n/a	0/2
1587	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	464 EnergyStar CeilingFan - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv				tive Quasi-Prescripti			12.1	n/a				n/a n/a	n/a
1588	43 N	Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final	465 Non-ExtrictVaterHeater - Retail / Common Area Savings application - Low-Income sector 465 Constantition of Content of Area (Area (Area Content of Area (Area (	Quasi-Prescriptiv	e Quasi-Prescription	ve Quasi-Presc	optive Quasi-Prescrip	tive Quasi-Prescripti tive Quasi-Prescripti	e Quasi-Prescripti	ive 100.0	12.1	n/a n/a	n/a	n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a
1500		Multi-Family Energy Efficiency Rebates  Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final	466 SolarHotWaterCollector - Retail / Common Area Savings application - Low-Income sector  467 Non-ElectricTanisHotWater - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescripto	o Ouari Beaccian	on Ounci Broom	iptive Quasi-Prescrip	tion Outsi Bear	re Quasi-Prescripti	ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	
1591	43 h	Multi-Family Energy Efficiency Rebates Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income Consumer, Consumer Low-Income		2009 Final 2009 Final	467, Non-Existinct antibotivater - Netal / Common Area Savings apprication - Low-Income sector 468   Drainthotivater-leafs / Common Area Savings apprication - Low-Income sector	Quasi-Prescripto			iptive Quasi-Prescrip	tive Quasi-Prescripti	re Quasi-Prescripti	ive 100.0	12.1	n/a	n/a n/a	n/a n/a	n/a n/a	n/a n/a n/a n/a	n/a n/a
1592	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	469 DomesticHotWaterRecirc - Retail / Common Area Savings application - Low-Income sector	Quasi-Prescriptiv			iptive Quasi-Prescrip		ve Quasi-Prescripti	ive 100.0	12.1	n/a	n/a	n/a	n/a	n/a n/a	n/a
1593	43 N	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income		2009 Final	470 Custom Project - Custom Project application - Low-Income sector	Custom	Custom	Custor	Custom	Custom	Custom	100.0	Custom	n/a	n/a	n/a	n/a	n/a n/a	0/9
1594	44 D	Demand Response 1	Business, Industrial		2009 Final	1 Voluntary Load Shedding Project	Custom		Custor	Custom	Custom	Custom	100.0	1.0	0.1					8,321 48,321
1595	45 D	Demand Response 2	Business, Industrial	_	2009 Final	1 Contractual Load Shifting Project	Custom	Custom	Custor	Custom	Custom	Custom	100.0	1.0	0.0					9,995 459,995
1596		Demand Response 3	Business, Industrial Business, Industrial		2009 Final 2009 Final	1 Contractual Load Shedding Project 1 Rodan Contract	Custom 19,210.00	Custom	Custor	0 Custom 0 19.210	Custom	Custom	0 100.0	1.0	0.7			,786 8,	96 1,066.84 8 0 120.55	8,786 8,786
1597		Loblaw & York Region Demand Response Loblaw & York Region Demand Response	Business, Industrial Business, Industrial		2009 Final	1. Rodan Contract 2. Lobbaw Contract	19,210.00	8	0	0 19,210		0	0 100.0	1.0	0.0			0	0 120.55	0 0
1599	48 L	LDC Custom - Thunder Bay Hydro - Phantom Los	a Consumer		2009 Final	2 Loosew Convent	0.00	16 34	17	347 0		16 3	26 94.0	1.0	0.0		.00	0	0 0.00	0 0
1600		LDC Custom - Toronto Hydro - Summer Challeng	Consumer		2009 Final	1 Households	0.19	15 74	18	748 0	148 56	59 5	69 76.0	1.0	0.0		.00	0	0 0.00	0 0
1601	50 L	LDC Custom - PowerStream - Data Centers	Business		2009 Final	1 Data Centers	Custom	Custom	Custor		Custom	Custom	100.0	20.0	0.0		1.00	0	0.00	0 0
1602	51 T	Toronto Comprehensive Adjustment	Consumer, Business		2008 Final	1 Toronto Hydro-Electric System Limited – Business Incentive Program (BIP) - Commercial	Custom	Custom	Custor	Custom	Custom	Custom	59.0	5.2	0.0		100	0	0 0.00	0 0
1603	51 T	Toronto Comprehensive Adjustment	Consumer, Business	_	2008 Final	2 Toronto Hydro-Electric System Limited — Business Incentive Program (BIP) - Multi-Family	Custom	Custom	Custor	Custom	Custom	Custom	59.0	6.6	0.0	00 (	1.00	0	0.00	0 0

## Attachment E Assumptions and Measures

Program Year	Free Rider Rate	Number of Units	Table Applied	Technology Life	Annual Energy Savings per unit (kWh)	Operating Hours
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#### **OPA Programs**

RESIDENTIAL							
Community Initiatives							
13W CFL	2008	10%	3,000	OPA	8	46.32	985.5
13W CFL	2009	30%	3,329	OPA	8	46.32	985.5
13W CFL	2010	30%	2,426	OPA	8	46.32	985.5

#### **Whitby Hydro Funded Programs**

RESIDENTIAL							
Seniors Program							
13W CFL	2008	10%	1,800	OPA	8	46.32	985.5
Light Timers	2009	10%	252	OPA	10	64.39	357.7
Power Bars	2010	0%	300	OPA	10	53.39	
Low Income							
13W CFL	2008	10%	2,800	OPA	8	46.32	985.5
13W CFL	2009	30%	685	OPA	8	46.32	985.5
Light Timers	2009	10%	48	OPA	10	64.39	357.7
13W CFL	2010	30%	1,150	OPA	8	46.32	985.5
Community Events - 13W CFL							
13W CFL	2008	10%	4,190	OPA	8	46.32	985.5
13W CFL	2009	30%	936	OPA	8	46.32	985.5
13W CFL	2010	30%	2,106	OPA	8	46.32	985.5

#### **Third Tranche**

Inira Tranche							
RESIDENTIAL							
Education & Training							
13W CFL	2006	10%	6,027	OPA	8	46.32	985.5
13W CFL	2007	10%	8,246	OPA	8	46.32	985.5
Community Events							
13W CFL	2006	10%	3,000	OPA	8	46.32	985.5
13W CFL	2007	10%	15,535	OPA	8	46.32	985.5
Seniors Care Package							
13W CFL	2006	10%	1,636	OPA	8	46.32	985.5
5W Mini Lights	2006	5%	818	OPA	5	4.99	150
13W CFL	2007	10%	768	OPA	8	46.32	985.5
5W Mini Lights	2007	5%	382	OPA	5	4.99	150
GENERAL SERVICE <50KW							
Seasonal Lighting							
5W SLED	2006	5%	1,220	OPA	5	13.95	155
Mini SLED	2006	5%	24	OPA	5	4.99	150
GENERAL SERVICE >50KW							
Durham Non Profit Housing							
13W CFL	2006			not include	ed, past useful	life	
Energy Star Fridge	2006	10%	175	OPA	17	112.8	7,050
1Lamp T8 32W	2006	10%	444	OPA <sup>1</sup>	8	50.37	2,651
2Lamp T8 32W	2006	10%	278	OPA <sup>1</sup>	8	249.19	2,651
4Lamp T8 32W	2006	10%	64	OPA <sup>1</sup>	8	167.01	2,651

#### **OPA Assumptions and Measures Tables:**

2011 Prescriptive Measures and Assumptions Release Version 1. March 2011

 $<sup>^{1}</sup>$ 2011 Quasi-Prescriptive Measures and Assumptions Release Version 1. December 2010

# APPENDIX M REVIEW OF SMART METER FORECAST

## **Whitby Hydro Electric Corporation Review of Smart Meter Forecast - 2012**

Revenue Requirement comparison to S	Smart Meter Funding Adder
Revenue Requirement 2006	-
Revenue Requirement 2007	-
Revenue Requirement 2008	-
Revenue Requirement 2009	243,736
Revenue Requirement 2010	762,490
Revenue Requirement 2011 (projected)	1,082,845
Revenue Requirement 2012 (projected)	1,292,721
Revenue Requirement Total	3,381,792
Smart Meter Funding Adder (SMFA)	(3,213,397)
Carrying Cost	127,876
Smart Meter True-up	296,271

Summary of Project Costs							
Fixed Assets	Total Projected Costs						
Smart Meters	5,143,335						
Computer Software	1,061,203						
Computer Hardware	198,159						
·	6,402,697						
Accumulated Depreciation							
Smart Meters	(1,003,337)						
Computer Software	(595,046)						
Computer Hardware	(60,629)						
	(1,659,012)						
Addition to Net Fixed Assets	4,743,685						
	Total Projected	24 60 4					
	Costs	% of Costs					
Actual Capital Costs -2010	4,822,697	75%					
2011 Projected Costs	1,580,000	25%					
Total Projected Capital Costs	6,402,697	100%					

#### Whitby Hydro Electric Corporation Review of Smart Meter Forecast - 2012

#### Incremental Revenue Requirement Calculation

	2006	Actua	ı	200	7 Actual		20	008 Acti	ual	200	09 Act	tual	201	10 A	ctual	2011	For	ecast	2012	Forecast
Net Fixed Assets		\$	-		\$	-		\$	-		\$	540,651		\$	2,675,440		\$	4,794,104		\$5,031,158
OM&A	\$ -			\$ -			\$ -			\$ 50,842	2		\$ 87,847			\$174,000			\$ 303,000	
WCA	15%	\$	-	15%	\$	-	15%	\$	-	15%	\$	7,626	15%	\$	13,177	15%	\$	26,100	15%	\$ 45,450
Rate Base		\$	-	='	\$	-	<u> </u>	\$	-		\$	548,278		\$	2,688,617		\$	4,820,204		\$5,076,608
Deemed ST Debt	0%	\$	_	0%	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	4%	\$	192,808	4%	\$ 203,064
Deemed LT Debt	50%	\$	-	50%	\$	-	53%	\$	-	57%	\$	310,873	57%	\$	1,524,446	56%	\$	2,699,314	56%	\$2,842,901
Deemed Equity	50%	\$	-	50%	\$	-	47%	\$	-	43%	\$	237,404	43%	\$	1,164,171	40%	\$	1,928,081	40%	\$2,030,643
ST Interest	0.00%	\$	_	0.00%	\$	_	0.00%	\$	_	0.00%	\$	_	0.00%	\$	_	2.43%	\$	4,685	2.43%	\$ 4,934
LT Interest	7.25%	\$	_	7.25%	\$	_	7.25%		_	7.25%	\$	22,538	7.25%	\$	110,522	5.48%	\$	147,922	5.48%	\$ 155,791
ROE	9.00%	\$	_	9.00%	\$	_	9.00%		_	9.00%	\$	21,366	9.00%	\$	104,775	9.66%	\$	186,253	9.66%	\$ 196,160
1102	0.0070	\$	-	0.0070	\$	-	_ 0.0070	\$	-	0.0070	\$	43,905	0.0070	\$	215,298	0.0070	\$	338,860	0.0070	\$ 356,886
				-			_								-,	•		,		+,
OM&A		\$	-		\$	-		\$	-		\$	50,842		\$	87,847		\$	174,000		\$ 303,000
Amortization		\$	-		\$	-		\$	-		\$	142,175		\$	410,946		\$	530,946		\$ 574,946
Grossed-up PILs		\$	-		\$	-		\$	-		\$	6,814		\$	48,401		\$	39,039		\$ 57,890
Revenue Requiren	nent	\$	-	=-	\$	-	_	\$	-		\$	243,736		\$	762,490		\$	1,082,845		\$1,292,721

#### Whitby Hydro Electric Corporation Review of Smart Meter Forecast - 2012

## **PILs Calculation**

INCOME TAX	Forecasted	Forecasted		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Net Income	\$ -	\$ -	\$	-	\$ 21,366	\$ 104,775	\$ 186,253	\$ 196,160
Amortization	\$ -	\$ -	\$	-	\$ 142,175	\$ 410,946	\$ 530,946	\$ 574,946
CCA	\$0	\$0	)	\$0	(\$154,598)	(\$414,822)	(\$618,045)	(\$608,462)
Change in taxable income	\$ -	\$ -	\$	-	\$ 8,944	\$ 100,899	\$ 99,153	\$ 162,644
Tax Rate	36.12%	36.12%		33.50%	33.00%	31.00%	28.25%	26.25%
Income Taxes Payable	\$ -	\$ -	\$	-	\$ 2,951	\$ 31,279	\$ 28,011	\$ 42,694
ONTARIO CAPITAL TAX								
Closing Net Fixed Assets	\$ -	\$ -	\$	-	\$ 1,070,673	\$ 4,092,414	\$ 5,161,285	\$ 4,606,155
Less: Exemption	\$ -	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -
Deemed Taxable Capital	\$ -	\$ -	\$	-	\$ 1,070,673	\$ 4,092,414	\$ 5,161,285	\$ 4,606,155
Ontario Capital Tax Rate	0.300%	0.225%	6	0.225%	0.225%	0.075%	0.000%	0.000%
Net Amount (Taxable Capital x Rate)	\$0	\$0	)	\$0	\$2,409	\$3,069	\$0	\$0
Gross Up								
	PILs Payable	PILs Payable		PILs Payable	PILs Payable	PILs Payable	PILs Payable	PILs Payable
Change in Income Taxes Payable	\$0	\$0	)	\$0	\$2,951	\$31,279	\$28,011	\$42,694
Change in OCT	\$0	\$0	١	\$0	\$2,409	\$3,069	\$0	\$0
PIL's	\$0	\$0	)	\$0	\$5,360	\$34,348	\$28,011	\$42,694
	Gross Up	Gross Up		Gross Up	Gross Up	Gross Up	Gross Up	Gross Up
	36.12%	36.12%		33.50%	33.00%	31.00%	28.25%	26.25%
	Grossed Up PILs	Grossed Up PILs	(	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs
Change in Income Taxes Payable	0	0	)	0	4,405	45,331	39,039	57,890
Change in OCT	0	0	)	0	2,409	3,069	0	0
PIL's								

### **Average Net Fixed Assets**

		2	006	2007	2008	2009	2010		2011		2012
Net Fixed Assets - Smart Meters		A	ctual	Actual	Actual	Actual	Actual	F	orecasted	F	orecasted
Opening Capital Investment		\$	-	\$ -	\$ -	\$ -	\$ 760,045	\$	4,003,335	\$	5,143,335
Capital Investment						\$ 760,045	\$ 3,243,290	\$	1,140,000		
Closing Capital Investment		\$	-	\$ -	\$ -	\$ 760,045	\$ 4,003,335	\$	5,143,335	\$	5,143,335
Opening Accumulated Amortization		\$	-	\$ -	\$ -	\$ -	\$ 50,670	\$	317,559	\$	660,448
Amortization Year One	15 years	\$	-	\$ -	\$ -	\$ 50,670	\$ 216,219	\$	76,000	\$	-
Amortization Thereafter		\$	-	\$ -	\$ -		\$ 50,670	\$	266,889	\$	342,889
Closing Accumulated Amortization		\$	-	\$ -	\$ -	\$ 50,670	\$ 317,559	\$	660,448	\$	1,003,337
Opening Net Fixed Assets		\$	-	\$ -	\$ -	\$ =	\$ 709,375	\$	3,685,776	\$	4,482,887
Closing Net Fixed Assets		\$	-	\$ -	\$ -	\$ 709,375	\$ 3,685,776	\$	4,482,887	\$	4,139,998
Average Net Fixed Assets		\$	-	\$ -	\$ -	\$ 354,688	\$ 2,197,576	\$	4,084,332	\$	4,311,443
		2	006	2007	2008	2009	2010		2011		2012
Net Fixed Assets - Computer Software		A	ctual	Actual	Actual	Actual	Actual	F	orecasted	F	orecasted
Opening Capital Investment		\$	-	\$ -	\$ -	\$ -	\$ 451,622	\$	621,203	\$	1,061,203
Capital Investment						\$ 451,622	\$ 169,581	\$	440,000		
Closing Capital Investment		\$	-	\$ -	\$ -	\$ 451,622	\$ 621,203	\$	1,061,203	\$	1,061,203
Opening Accumulated Amortization		\$	-	\$ -	\$ -	\$ -	\$ 90,324	\$	214,565	\$	382,806
Amortization Year One	5 years	\$	-			\$ 90,324	\$ 33,916	\$	44,000	\$	-
Amortization Thereafter		\$	-				\$ 90,324	\$	124,241	\$	212,241
Closing Accumulated Amortization		\$	-	\$ -	\$ -	\$ 90,324	\$ 214,565	\$	382,806	\$	595,046
Opening Net Fixed Assets		\$	-	\$ -	\$ -	\$ -	\$ 361,298	\$	406,638	\$	678,397
Closing Net Fixed Assets		\$	-	\$ -	\$ -	\$ 361,298	\$ 406,638		678,397	\$	466,157
Average Net Fixed Assets		\$	-	\$ -	\$ -	\$ 180,649	\$ 383,968	\$	542,518	\$	572,277
		2	006	2007	2008	2009	2010		2011		2012
Net Fixed Assets - Computer Hardware		A	ctual	Actual	Actual	Actual	Actual	F	orecasted	F	orecasted
Opening Capital Investment		\$	-	\$ -	\$ -	\$ -	\$ 11,811	\$	198,159	\$	198,159
Capital Investment						\$ 11,811	\$ 186,348				
Closing Capital Investment		\$	-	\$ -	\$ -	\$ 11,811	\$ 198,159	\$	198,159	\$	198,159
Opening Accumulated Amortization		\$	-	\$ -	\$ -	\$ -	\$ 1,181	\$	20,997	\$	40,813
Amortization Year One	10 years	\$	-	\$ -	\$ -	\$ 1,181	\$ 18,635	\$	-	\$	-
Amortization Thereafter		\$	-	\$ -	\$ -		\$ 1,181	\$	19,816	\$	19,816
Closing Accumulated Amortization		\$	-	\$ -	\$ -	\$ 1,181	\$ 20,997	\$	40,813	\$	60,629
Opening Net Fixed Assets		\$	-	\$ -	\$ -	\$ -	\$ 10,630		177,162		157,346
Closing Net Fixed Assets		\$ \$ \$	-	\$ -	\$ -	\$ 10,630	\$ 177,162	\$	157,346		137,530
Average Net Fixed Assets		\$	-	\$ -	\$ -	\$ 5,315	\$ 93,896	\$	167,254	\$	147,438
Total closing capital investment		\$	_	\$ _	\$ _	\$ 1,223,478	\$ 4,822,697	\$	6,402,697	\$	6,402,697
Total Average Fixed Assets		\$	-	\$ -	\$ -	\$ 540,651	\$ 2,675,440		4,794,104		5,031,158
Total Amortization expense		\$	-	\$ -	\$ -	\$ 142,175	410,946	\$	530,946		574,946

#### **For PILs Calculation**

U	C	C

Opening UCC
Capital Additions
UCC Before Half Year Rule
Half Year Rule (1/2 Additions - Disposals)
Reduced UCC
CCA Rate Class
CCA Rate
CCA
Closing UCC

	2006	2007	2008	2009		2010		2011		2012
	Actual	Actual	Actual	Actual	F	orecasted	F	orecasted	F	orecasted
	\$ -	\$ -	\$ -	\$ -	\$	729,643	\$	3,784,830	\$	4,576,444
	\$ -	\$ -	\$ -	\$ 760,045	\$	3,243,290	\$	1,140,000	\$	-
	\$ -	\$ -	\$ -	\$ 760,045	\$	3,972,933	\$	4,924,830	\$	4,576,444
	\$ -	\$ -	\$ -	\$ 380,023	\$	1,621,645	\$	570,000	\$	-
	\$ -	\$ -	\$ -	\$ 380,023	\$	2,351,288	\$	4,354,830	\$	4,576,444
47										
8%										
	\$ -	\$ -	\$ -	\$ 30,402	\$	188,103	\$	348,386	\$	366,115
	\$ -	\$ -	\$ -	\$ 729,643	\$	3,784,830	\$	4,576,444	\$	4,210,328

#### UCC

Total CCA

Opening UCC
Capital Additions
UCC Before Half Year Rule
Half Year Rule (1/2 Additions - Disposals)
Reduced UCC
CCA Rate Class
CCA Rate
CCA
Closing UCC

50

55%

	2006	2007	2008	2009		2010	2011		2012
	Actual	Actual	Actual	Actual	F	orecasted	Forecasted	F	orecasted
\$	-	\$ -	\$ -	\$ -	\$	327,426	\$ 270,288	\$	440,630
\$	-	\$ -	\$ -	\$ 451,622	\$	169,581	\$ 440,000	\$	-
\$	-	\$ -	\$ -	\$ 451,622	\$	497,007	\$ 710,288	\$	440,630
\$	-	\$ -	\$ -	\$ 225,811	\$	84,791	\$ 220,000	\$	-
\$	-	\$ -	\$ -	\$ 225,811	\$	412,216	\$ 490,288	\$	440,630
\$	-	\$ -	\$ -	\$ 124,196	\$	226,719	\$ 269,658	\$	242,346
\$	-	\$ -	\$ -	\$ 327,426	\$	270,288	\$ 440,630	\$	198,283
\$	-	\$ -	\$ -	\$ 154,598	\$	414,822	\$ 618,045	\$	608,462

Account 1555 Smart Meter Capital and Offset Account – Principal

	Revenue - 5	mart Meter Fur	•		Cap	, i.ai			Total
			Closing Balance (excluding	Opening			Closing	Opening	Closing Balan (excluding
onth	Opening Balance	SM Adder	Stranded)	Balance	Capital	Accum Dep'n	Balance	Balance	Stranded)
May-06	\$0	(\$9,726)	(\$9,726)	\$0	\$0	\$0	\$0	\$0	(\$9,7
Jun-06	(\$9,726)	(\$4,899)	(\$14,625)	\$0	\$0	\$0	\$0	(\$9,726)	(\$14,6
Jul-06	(\$14,625)	(\$18,872)	(\$33,497)	\$0	\$0	\$0	\$0	(\$14,625)	(\$33,4
Aug-06	(\$33,497)	(\$10,795)	(\$44,292)	\$0	\$0	\$0	\$0 \$0	(\$33,497)	(\$44,2
Sep-06 Oct-06	(\$44,292) (\$53,220)	(\$8,928) (\$8,204)	(\$53,220) (\$61,424)	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	(\$44,292) (\$53,220)	(\$53,2 (\$61,4
Nov-06	(\$61,424)	(\$9,791)	(\$71,215)	\$0	\$0	\$0	\$0	(\$61,424)	(\$71,2
Dec-06	(\$71,215)	(\$11,001)	(\$82,216)	\$0	\$0	\$0	\$0	(\$71,215)	(\$82,2
Jan-07	(\$82,216)	(\$12,101)	(\$94,317)	\$0	\$0	\$0	\$0	(\$82,216)	(\$94,3
Feb-07	(\$94,317)	(\$10,972)	(\$105,289)	\$0	\$0	\$0	\$0	(\$94,317)	(\$105,2
Mar-07	(\$105,289)	(\$11,130)	(\$116,419)	\$0	\$0	\$0	\$0	(\$105,289)	(\$116,4
Apr-07	(\$116,419)	(\$8,399)	(\$124,818)	\$0	\$0	\$0	\$0	(\$116,419)	(\$124,8
May-07	(\$124,818)	(\$9,126)	(\$133,944)	\$0	\$0	\$0	\$0	(\$124,818)	(\$133,9
Jun-07	(\$133,944)	(\$9,624)	(\$143,568)	\$0	\$0	\$0	\$0 \$0	(\$133,944)	(\$143,5
Jul-07 Aug-07	(\$143,568) (\$155,628)	(\$12,060) (\$12,051)	(\$155,628) (\$167,679)	\$0 \$0	\$0 \$5,821	\$0 \$0	\$0 \$5,821	(\$143,568) (\$155,628)	(\$155,6 (\$161,8
Sep-07	(\$167,679)	(\$11,204)	(\$178,883)	\$5,821	\$20,000	\$0	\$25,820	(\$161,859)	(\$153,0
Oct-07	(\$178,883)	(\$7,406)	(\$186,289)	\$25,820	\$7,758	\$0	\$33,578	(\$153,063)	(\$152,7
Nov-07	(\$186,289)	(\$9,979)	(\$196,268)	\$33,578	\$22,621	\$0	\$56,198	(\$152,711)	(\$140,0
Dec-07	(\$196,268)	(\$11,596)	(\$207,864)	\$56,198	\$18,830	\$0	\$75,028	(\$140,070)	(\$132,8
Jan-08	(\$207,864)	(\$13,947)	(\$221,811)	\$75,028	\$11,085	\$0	\$86,113	(\$132,836)	(\$135,6
Feb-08	(\$221,811)	(\$8,475)	(\$230,286)	\$86,113	\$10,393	\$0	\$96,506	(\$135,698)	(\$133,7
Mar-08	(\$230,286)	(\$9,415)	(\$239,701)	\$96,506	\$21,324	\$0	\$117,830	(\$133,780)	(\$121,8
Apr-08	(\$239,701)	(\$13,742)	(\$253,443)	\$117,830	\$11,523	\$0 \$0	\$129,352	(\$121,871)	(\$124,0
May-08 Jun-08	(\$253,443) (\$258,563)	(\$5,120) (\$15,878)	(\$258,563) (\$274,441)	\$129,352 \$139,915	\$10,563 \$10,482	\$0 \$0	\$139,915 \$150,397	(\$124,091)	(\$118,6 (\$124,0
Jun-08 Jul-08	(\$258,563) (\$274,441)	(\$15,878) (\$13,551)	(\$274,441)	\$139,915 \$150.397	\$10,482 \$12,372	\$0 \$0	\$150,397 \$162,769	(\$118,648) (\$124,044)	(\$124,0
Aug-08	(\$287,992)	(\$9,889)	(\$297,881)	\$162,769	\$27,325	\$0	\$190,094	(\$125,223)	(\$107,7
Sep-08	(\$297,881)	(\$9,949)	(\$307,830)	\$190,094	\$16,215	\$0	\$206,309	(\$107,787)	(\$101,5
Oct-08	(\$307,830)	(\$11,354)	(\$319,184)	\$206,309	\$23,590	\$0	\$229,899	(\$101,521)	(\$89,2
Nov-08	(\$319,184)	(\$9,579)	(\$328,763)	\$229,899	\$12,617	\$0	\$242,516	(\$89,285)	(\$86,2
Dec-08	(\$328,763)	(\$10,398)	(\$339,161)	\$242,516	\$363,985	\$0	\$606,501	(\$86,247)	\$267,3
Jan-09	(\$339,161)	(\$12,449)	(\$351,610)	\$606,501	\$16,588	\$0	\$623,089	\$267,340	\$271,4
Feb-09	(\$351,610)	(\$9,446)	(\$361,056)	\$623,089	\$24,411	\$0	\$647,500	\$271,479	\$286,4
Mar-09 Apr-09	(\$361,056) (\$373,125)	(\$12,069) (\$9,477)	(\$373,125) (\$382,602)	\$647,500 \$661,477	\$13,976 \$31,376	\$0 \$0	\$661,477 \$692,853	\$286,444 \$288,352	\$288,3 \$310,2
May-09	(\$382,602)	(\$44,948)	(\$427,550)	\$692,853	\$14,323	\$0	\$707,177	\$310,251	\$279,6
Jun-09	(\$427,550)	(\$42,335)	(\$469,885)	\$707,177	\$163,143	\$0	\$870,320	\$279,627	\$400,4
Jul-09	(\$469,885)	(\$41,093)	(\$510,978)	\$870,320	\$28,108	\$0	\$898,427	\$400,435	\$387,4
Aug-09	(\$510,978)	(\$31,149)	(\$542,127)	\$898,427	\$151,334	\$0	\$1,049,762	\$387,449	\$507,6
Sep-09	(\$542,127)	(\$41,966)	(\$584,093)	\$1,049,762	\$49,922	\$0	\$1,099,684	\$507,635	\$515,5
Oct-09	(\$584,093)	(\$36,023)	(\$620,116)	\$1,099,684	\$61,352	\$0	\$1,161,036	\$515,591	\$540,9
Nov-09	(\$620,116)	(\$46,787)	(\$666,903)	\$1,161,036	\$20,054	\$0	\$1,181,090	\$540,920	\$514,
Dec-09 Jan-10	(\$666,903) (\$699,723)	(\$32,820) (\$49,349)	(\$699,723) (\$749,072)	\$1,181,090 \$1,081,304	\$42,389 \$157,678	(\$142,175) \$0	\$1,081,304 \$1,238,982	\$514,187 \$381,581	\$381,5 \$489,9
Feb-10	(\$749,072)	(\$31,529)	(\$780,601)	\$1,238,982	\$54,279	\$0	\$1,293,262	\$489,910	\$512,6
Mar-10	(\$780,601)	(\$51,350)	(\$831,951)	\$1,293,262	\$67,611	(\$35,550)	\$1,325,323	\$512,661	\$493,3
Apr-10	(\$831,951)	(\$35,917)	(\$867,868)	\$1,325,323	\$107,888	\$0	\$1,433,211	\$493,372	\$565,3
May-10	(\$867,868)	(\$39,735)	(\$907,603)	\$1,433,211	\$20,738	(\$23,700)	\$1,430,248	\$565,343	\$522,6
Jun-10	(\$907,603)	(\$38,728)	(\$946,331)	\$1,430,248	\$310,184	(\$11,850)	\$1,728,582	\$522,645	\$782,2
Jul-10	(\$946,331)	(\$45,137)	(\$991,468)	\$1,728,582	\$15,563	\$0	\$1,744,145	\$782,251	\$752,6
Aug-10	(\$991,468)	(\$33,691)	(\$1,025,159)	\$1,744,145	\$1,134,508	(\$226,148)	\$2,652,505	\$752,677	\$1,627,3
Sep-10	(\$1,025,159)	(\$44,833)	(\$1,069,992)	\$2,652,505	\$628,592	(\$37,156)	\$3,243,941 \$3,809,067	\$1,627,346	\$2,173,9
Oct-10 Nov-10	(\$1,069,992) (\$1,102,724)	(\$32,732) (\$45,168)	(\$1,102,724) (\$1,147,892)	\$3,243,941 \$3,809,067	\$602,281 \$350,174	(\$37,156) (\$37,156)	\$3,809,067	\$2,173,949 \$2,706,343	\$2,706,3 \$2,974,7
Dec-10	(\$1,147,892)	(\$26,506)	(\$1,174,398)	\$4,122,085	\$149,723	(\$2,230)	\$4,269,579	\$2,706,343	\$3,095,
Jan-11	(\$1,174,398)	(\$40,418)	(\$1,214,816)	\$4,269,579	\$0	\$0	\$4,269,579	\$3,095,181	\$3,054,7
Feb-11	(\$1,214,816)	(\$54,797)	(\$1,269,614)	\$4,269,579	\$0	\$0	\$4,269,579	\$3,054,762	\$2,999,9
Mar-11	(\$1,269,614)	(\$191,840)	(\$1,461,454)	\$4,269,579	\$432,235	(\$26,250)	\$4,675,563	\$2,999,965	\$3,214,1
Apr-11	(\$1,461,454)	(\$67,673)	(\$1,529,128)	\$4,675,563	\$43,791	(\$8,750)	\$4,710,605	\$3,214,109	\$3,181,4
May-11	(\$1,529,128)	(\$90,292)	(\$1,619,420)	\$4,710,605	\$41,428	(\$8,750)	\$4,743,283	\$3,181,477	\$3,123,8
Jun-11 Jul-11	(\$1,619,420) (\$1,698,470)	(\$79,050) (\$90,732)	(\$1,698,470) (\$1,789,202)	\$4,743,283 \$4,861,937	\$127,404 \$295,914	(\$8,750) (\$8,750)	\$4,861,937 \$5,149,101	\$3,123,863 \$3,163,468	\$3,163,4 \$3,359,8
Aug-11	(\$1,789,202)	(\$80,839)	(\$1,789,202)	\$5,149,101	\$295,914	(\$93,939)	\$5,149,101	\$3,359,899	\$3,359,6
Sep-11	(\$1,870,041)	(\$80,839)	(\$1,950,880)	\$5,183,008	\$127,846	(\$93,939)	\$5,216,915	\$3,312,967	\$3,266,0
Oct-11	(\$1,950,880)	(\$80,839)	(\$2,031,719)	\$5,216,915	\$127,846	(\$93,939)	\$5,250,822	\$3,266,035	\$3,219,
Nov-11	(\$2,031,719)	(\$80,839)	(\$2,112,558)	\$5,250,822	\$127,846	(\$93,939)	\$5,284,729	\$3,219,103	\$3,172,
Dec-11	(\$2,112,558)	(\$80,839)	(\$2,193,397)	\$5,284,729	\$127,844	(\$93,939)	\$5,318,634	\$3,172,171	\$3,125,2
Jan-12	(\$2,193,397)	(\$85,000)	(\$2,278,397)	\$5,318,634		(\$47,912)	\$5,270,722	\$3,125,237	\$2,992,3
Feb-12	(\$2,278,397) (\$2,363,307)	(\$85,000)	(\$2,363,397)	\$5,270,722 \$5,222,810		(\$47,912) (\$47,012)	\$5,222,810 \$5,174,808	\$2,992,325	\$2,859,4 \$2,736,6
Mar-12 Apr-12	(\$2,363,397) (\$2,448,397)	(\$85,000) (\$85,000)	(\$2,448,397) (\$2,533,397)	\$5,222,810 \$5,174,898		(\$47,912) (\$47,912)	\$5,174,898 \$5,126,986	\$2,859,413 \$2,726,501	\$2,726,5 \$2,593,5
May-12	(\$2,448,397)	(\$85,000)	(\$2,533,397)	\$5,174,898 \$5,126,986		(\$47,912)	\$5,126,986	\$2,726,501	\$2,593,5
Jun-12	(\$2,618,397)	(\$85,000)	(\$2,703,397)	\$5,079,074		(\$47,912)	\$5,079,074	\$2,460,677	\$2,400,0
Jul-12	(\$2,703,397)	(\$85,000)	(\$2,788,397)	\$5,031,162		(\$47,912)	\$4,983,250	\$2,327,765	\$2,194,8
Aug-12	(\$2,788,397)	(\$85,000)	(\$2,873,397)	\$4,983,250		(\$47,912)	\$4,935,338	\$2,194,853	\$2,061,9
Sep-12	(\$2,873,397)	(\$85,000)	(\$2,958,397)	\$4,935,338	_	(\$47,912)	\$4,887,426	\$2,061,941	\$1,929,0
Oct-12	(\$2,958,397)	(\$85,000)	(\$3,043,397)	\$4,887,426		(\$47,912)	\$4,839,514	\$1,929,029	\$1,796,1
Nov-12	(\$3,043,397)	(\$85,000)	(\$3,128,397)	\$4,839,514		(\$47,912)	\$4,791,602	\$1,796,117	\$1,663,2
Dec-12	(\$3,128,397)	(\$85,000)	(\$3,213,397)	\$4,791,602	PC 400 000	(\$47,914)	\$4,743,688	\$1,663,205	\$1,530,2
	-	(\$3,213,397)		•	\$6,402,699	(\$1,659,012)			
2006		(\$82,216)			\$0	\$0			
2006		(\$125,648)			\$75,028	\$0 \$0			
2001		(4120,040)			ψ, υ,υ20	Ψυ			

 2006
 (\$82,216)
 \$0
 \$0

 2007
 (\$125,648)
 \$75,028
 \$0

 2008
 (\$131,297)
 \$531,473
 \$0

 2009
 (\$360,562)
 \$616,978
 (\$142,175)

 2010
 (\$474,675)
 \$3,599,220
 (\$410,946)

 2011
 (\$1,018,999)
 \$1,580,000
 (\$530,945)

 2012
 (\$1,020,000)
 \$0
 (\$574,946)

 (\$3,213,397)
 \$6,402,699
 (\$1,659,012)

Account 1556 Smart Meter OM&A & Depreciation Expense - Principal

Mon	ıth	Opening Balance	Operating Expense	ep'n Expense Dep'n Expense	Closing Balance
	1ay-06	\$0	\$0	\$0	\$(
	lun-06	\$0	\$0	\$0	\$(
	Jul-06	\$0	\$0	\$0	\$(
	ug-06	\$0	\$0	\$0	\$(
	Sep-06	\$0	\$0	\$0	\$(
	Oct-06	\$0	\$0	\$0	\$(
	lov-06	\$0	\$0	\$0	\$1
	ec-06	\$0	\$0	\$0	\$(
J	lan-07	\$0	\$0	\$0	\$1
F	eb-07	\$0	\$0	\$0	\$1
N	/lar-07	\$0	\$0	\$0	\$1
F	Apr-07	\$0	\$0	\$0	\$(
N	1ay-07	\$0	\$0	\$0	\$
J	Jun-07	\$0	\$0	\$0	\$1
	Jul-07	\$0	\$0	\$0	\$
	ug-07	\$0	\$0	\$0	\$
	Sep-07	\$0	\$0	\$0	\$
	Oct-07	\$0	\$0	\$0	\$
	lov-07	\$0	\$0	\$0	\$
		\$0	\$0		\$
	Dec-07			\$0	
	lan-08	\$0	\$0	\$0	\$
	eb-08	\$0	\$0	\$0	\$1
	/lar-08	\$0	\$0	\$0	\$
	Apr-08	\$0	\$0	\$0	\$(
	1ay-08	\$0	\$0	\$0	\$
J	lun-08	\$0	\$0	\$0	\$
	Jul-08	\$0	\$0	\$0	\$
	ug-08	\$0	\$0	\$0	\$
	Sep-08	\$0	\$0	\$0	\$
	Oct-08	\$0	\$0	\$0	\$
	lov-08	\$0	\$0	\$0	\$
	Dec-08	\$0	\$0	\$0	\$
	Jan-09	\$0	\$0	\$0	\$(
	eb-09	\$0	\$0	\$0	\$1
	/lar-09	\$0	\$0	\$0	\$(
	Apr-09	\$0	\$0	\$0	\$(
	lay-09	\$0	\$0	\$0	\$(
J	Jun-09	\$0	\$0	\$0	\$(
	Jul-09	\$0	\$0	\$0	\$(
А	ug-09	\$0	\$0	\$0	\$
S	Sep-09	\$0	\$0	\$0	\$(
(	Oct-09	\$0	\$0	\$0	\$(
	lov-09	\$0	\$0	\$0	\$
С	Dec-09	\$0	\$50,842	\$142,175	\$193,017
	Jan-10	\$193,017	\$687	\$0	\$193,704
	eb-10	\$193,704	\$4,187	\$0	\$197,89
	/lar-10	\$197,891	\$3,698	\$35,550	\$237,139
	Apr-10	\$237,139	\$4,752	\$0	\$241,89
	1ay-10	\$241,891	\$3,896	\$23,700	\$269,48
	Jun-10	\$269,487			
	Jul-10	\$302,926	\$21,589	\$11,850	\$302,92
			\$1,689	\$0	\$304,61
	ug-10	\$304,615	\$6,089	\$226,148	\$536,85
	Sep-10	\$536,853	\$14,381	\$37,156	\$588,39
	Oct-10	\$588,390	\$4,108	\$37,156	\$629,65
	lov-10	\$629,654	\$8,928	\$37,156	\$675,73
	Dec-10	\$675,739	\$13,840	\$2,230	\$691,80
J	Jan-11	\$691,809	\$6,311	\$8,750	\$706,87
F	eb-11	\$706,870	\$5,951	\$8,750	\$721,57
	/lar-11	\$721,571	\$5,909	\$8,750	\$736,23
	Apr-11	\$736,230	\$5,922	\$8,750	\$750,90
	lay-11	\$750,901	\$34,394	\$8,750	\$794,04
	Jun-11	\$794,045	\$6,102	\$8,750	\$808,89
	Jul-11	\$808,898	\$13,119	\$8,750	\$830,76
	ug-11	\$830,766	\$19,258	\$93,939	\$943,96
	Sep-11	\$943,963	\$19,258	\$93,939	\$1,057,16
			\$19,258		
	Oct-11	\$1,057,160 \$1,170,357		\$93,939	\$1,170,35
	lov-11	\$1,170,357	\$19,258	\$93,939	\$1,283,55
	Dec-11	\$1,283,554	\$19,260	\$93,939	\$1,396,75
	lan-12	\$1,396,753	\$25,250	\$47,912	\$1,469,91
	eb-12	\$1,469,915	\$25,250	\$47,912	\$1,543,07
	/lar-12	\$1,543,077	\$25,250	\$47,912	\$1,616,23
	Apr-12	\$1,616,239	\$25,250	\$47,912	\$1,689,40
	1ay-12	\$1,689,401	\$25,250	\$47,912	\$1,762,56
	Jun-12	\$1,762,563	\$25,250	\$47,912	\$1,835,72
	Jul-12	\$1,835,725	\$25,250	\$47,912	\$1,908,88
	ug-12	\$1,908,887	\$25,250	\$47,912	\$1,982,04
	Sep-12	\$1,982,049	\$25,250	\$47,912	\$2,055,21
	Oct-12	\$2,055,211	\$25,250	\$47,912	\$2,128,37
	lov-12	\$2,128,373	\$25,250	\$47,912	\$2,201,53
	ec-12	\$2,201,535	\$25,250 \$615,688	\$47,914	\$2,274,69
otal			\$615,688	\$1,659,012	
	2006		\$0	\$0	
	2007		\$0	\$0	
	2008		\$0	\$0	
	2009		\$50,842	\$142,175	
	2010		\$87,847	\$410,946	
	2010 2011		\$87,847 \$174,000	\$410,946 \$530,945	

\$303,000 \$615,688

\$574,946 \$1,659,012

5b. Principal -1556

	A	ccount 155	5 – Interest		Ad	count 155	6 - Interest	1
Month	Opening Balance (excluding Stranded)	Rate	Interest	To Date	Opening Balance	Rate	Interest	To Date
May-06		4.1400%	\$0.00	10 Date \$0	\$0	4.1400%	\$0.00	\$0
Jun-06	* -	4.1400%	(\$33.55)	(\$34)	\$0	4.1400%	\$0.00	\$0
Jul-06	(\$14,625)	4.5900%	(\$55.94)	(\$89)	\$0	4.5900%	\$0.00	\$0
Aug-06	(\$33,497)	4.5900%	(\$128.13)	(\$218)	\$0	4.5900%	\$0.00	\$0
Sep-06	(\$44,292)	4.5900%	(\$169.42)	(\$387)	\$0	4.5900%	\$0.00	\$0
Oct-06 Nov-06	(\$53,220) (\$61,424)	4.5900% 4.5900%	(\$203.57) (\$234.95)	(\$591) (\$826)	\$0 \$0	4.5900% 4.5900%	\$0.00 \$0.00	\$0 \$0
Dec-06		4.5900%	(\$272.40)	(\$1,098)	\$0	4.5900%	\$0.00	\$0
Jan-07	(\$82,216)	4.5900%	(\$314.48)	(\$1,412)	\$0	4.5900%	\$0.00	\$0
Feb-07	(\$94,317)	4.5900%	(\$360.76)	(\$1,773)	\$0	4.5900%	\$0.00	\$0
Mar-07 Apr-07	(\$105,289) (\$116,419)	4.5900% 4.5900%	(\$402.73) (\$445.30)	(\$2,176) (\$2,621)	\$0 \$0	4.5900% 4.5900%	\$0.00 \$0.00	\$0 \$0
May-07	(\$124,818)	4.5900%	(\$477.43)	(\$3,099)	\$0	4.5900%	\$0.00	\$0
Jun-07	(\$133,944)	4.5900%	(\$512.34)	(\$3,611)	\$0	4.5900%	\$0.00	\$0
Jul-07	(\$143,568)	4.5900%	(\$549.15)	(\$4,160)	\$0	4.5900%	\$0.00	\$0
Aug-07	(\$155,628)	4.5900%	(\$595.28)	(\$4,755)	\$0	4.5900%	\$0.00	\$0
Sep-07 Oct-07	(\$161,859) (\$153,063)	4.5900% 5.1400%	(\$619.11) (\$655.62)	(\$5,375) (\$6,030)	\$0 \$0	4.5900% 5.1400%	\$0.00 \$0.00	\$0 \$0
Nov-07	(\$152,711)	5.1400%	(\$654.11)	(\$6,684)	\$0	5.1400%	\$0.00	\$0
Dec-07	(\$140,070)	5.1400%	(\$599.97)	(\$7,284)	\$0	5.1400%	\$0.00	\$0
Jan-08	(\$132,836)	5.1400%	(\$568.98)	(\$7,853)	\$0	5.1400%	\$0.00	\$0
Feb-08	(\$135,698)	5.1400%	(\$581.24)	(\$8,434)	\$0	5.1400%	\$0.00	\$0
Mar-08 Apr-08	(\$133,780) (\$121,871)	5.1400% 4.0800%	(\$573.02) (\$414.36)	(\$9,007) (\$9,422)	\$0 \$0	5.1400% 4.0800%	\$0.00 \$0.00	\$0 \$0
May-08		4.0800%	(\$421.91)	(\$9,844)	\$0	4.0800%	\$0.00	\$0
Jun-08		4.0800%	(\$403.40)	(\$10,247)	\$0	4.0800%	\$0.00	\$0
Jul-08		3.3500%	(\$346.29)	(\$10,593)	\$0	3.3500%	\$0.00	\$0
Aug-08	(\$125,223)	3.3500%	(\$349.58)	(\$10,943)	\$0	3.3500%	\$0.00	\$0
Sep-08 Oct-08	(\$107,787) (\$101,521)	3.3500% 3.3500%	(\$300.91) (\$283.41)	(\$11,244) (\$11,527)	\$0 \$0	3.3500% 3.3500%	\$0.00 \$0.00	\$0 \$0
Nov-08	(\$89,285)	3.3500%	(\$249.25)	(\$11,777)	\$0	3.3500%	\$0.00	\$0
Dec-08	(\$86,247)	3.3500%	(\$240.77)	(\$12,017)	\$0	3.3500%	\$0.00	\$0
Jan-09	\$267,340	2.4500%	\$545.82	(\$11,472)	\$0	2.4500%	\$0.00	\$0
Feb-09	\$271,479	2.4500%	\$554.27	(\$10,917)	\$0	2.4500%	\$0.00	\$0
Mar-09 Apr-09	\$286,444 \$288,352	2.4500% 1.0000%	\$584.82 \$240.29	(\$10,332) (\$10,092)	\$0 \$0	2.4500% 1.0000%	\$0.00 \$0.00	\$0 \$0
May-09		1.0000%	\$258.54	(\$9,834)	\$0	1.0000%	\$0.00	\$0
Jun-09	\$279,627	1.0000%	\$233.02	(\$9,601)	\$0	1.0000%	\$0.00	\$0
Jul-09	\$400,435	0.5500%	\$183.53	(\$9,417)	\$0	0.5500%	\$0.00	\$0
Aug-09	\$387,449	0.5500%	\$177.58	(\$9,239)	\$0	0.5500%	\$0.00	\$0
Sep-09 Oct-09	\$507,635 \$515,591	0.5500% 0.5500%	\$232.67 \$236.31	(\$9,007) (\$8,770)	\$0 \$0	0.5500% 0.5500%	\$0.00 \$0.00	\$0 \$0
Nov-09	\$540,920	0.5500%	\$247.92	(\$8,523)	\$0	0.5500%	\$0.00	\$0
Dec-09	\$514,187	0.5500%	\$235.67	(\$8,287)	\$0	0.5500%	\$0.00	\$0
Jan-10		0.5500%	\$174.89	(\$8,112)	\$193,017	0.5500%	\$88.47	\$88
Feb-10 Mar-10		0.5500% 0.5500%	\$224.54 \$234.97	(\$7,887) (\$7,652)	\$193,704 \$197,891	0.5500% 0.5500%	\$88.78 \$90.70	\$177 \$268
Apr-10		0.5500%	\$226.13	(\$7,426)	\$237,139	0.5500%	\$108.69	\$377
May-10		0.5500%	\$259.12	(\$7,167)	\$241,891	0.5500%	\$110.87	\$488
Jun-10		0.5500%	\$239.55	(\$6,928)	\$269,487	0.5500%	\$123.51	\$611
Jul-10		0.8900%	\$580.17	(\$6,348)	\$302,926	0.8900%	\$224.67	\$836
Aug-10 Sep-10		0.8900% 0.8900%	\$558.24 \$1,206.95	(\$5,789) (\$4,582)	\$304,615 \$536,853	0.8900% 0.8900%	\$225.92 \$398.17	\$1,062 \$1,460
Oct-10		1.2000%	\$2,173.95	(\$2,408)	\$588,390	1.2000%	\$588.39	\$2,048
Nov-10	\$2,706,343	1.2000%	\$2,706.34	\$298	\$629,654	1.2000%	\$629.65	\$2,678
Dec-10		1.2000%	\$2,974.19	\$3,272	\$675,739	1.2000%	\$675.74	\$3,354
Jan-11		1.4700%	\$3,791.60	\$7,064	\$691,809	1.4700% 1.4700%	\$847.47	\$4,201
Feb-11 Mar-11		1.4700% 1.4700%	\$3,742.08 \$3,674.96	\$10,806 \$14,481	\$706,870 \$721,571	1.4700%	\$865.92 \$883.92	\$5,067 \$5,951
Apr-11		1.4700%	\$3,937.28	\$18,418	\$736,230	1.4700%		\$6,853
May-11	\$3,181,477	1.4700%	\$3,897.31	\$22,315	\$750,901	1.4700%	\$919.85	\$7,773
Jun-11		1.4700%	\$3,826.73	\$26,142	\$794,045	1.4700%	\$972.71	\$8,745
Jul-11 Aug-11		1.4700% 1.4700%	\$3,875.25 \$4,115.88	\$30,017 \$34,133	\$808,898 \$830,766	1.4700% 1.4700%		\$9,736 \$10,754
Sep-11		1.4700%	\$4,058.38	\$38,192	\$943,963		\$1,017.69	\$10,754
Oct-11	\$3,266,035	1.4700%	\$4,000.89	\$42,192	\$1,057,160		\$1,295.02	\$13,205
Nov-11	\$3,219,103	1.4700%	\$3,943.40	\$46,136	\$1,170,357	1.4700%	\$1,433.69	\$14,639
Dec-11		1.4700%	\$3,885.91	\$50,022	\$1,283,554		\$1,572.35	\$16,211
Jan-12 Feb-12	\$3,125,237 \$2,992,325	1.4700% 1.4700%	\$3,828.42 \$3,665.60	\$53,850 \$57,516	\$1,396,753 \$1,469,915	1.4700%	\$1,711.02 \$1,800.65	\$17,922 \$19,723
Mar-12		1.4700%	\$3,502.78	\$61,019	\$1,469,915		\$1,800.65	\$19,723 \$21,613
Apr-12		1.4700%	\$3,339.96	\$64,359	\$1,616,239		\$1,979.89	\$23,593
May-12	\$2,593,589	1.4700%	\$3,177.15	\$67,536	\$1,689,401	1.4700%	\$2,069.52	\$25,663
Jun-12		1.4700%	\$3,014.33	\$70,550			\$2,159.14	\$27,822
Jul-12		1.4700%	\$2,851.51	\$73,402	\$1,835,725		\$2,248.76	\$30,071
Aug-12 Sep-12		1.4700% 1.4700%	\$2,688.69 \$2,525.88	\$76,090 \$78,616	\$1,908,887 \$1,982,049		\$2,338.39 \$2,428.01	\$32,409 \$34,837
Oct-12	\$1,929,029	1.4700%	\$2,363.06	\$80,979	\$2,055,211		\$2,517.63	\$37,355
Nov-12	\$1,796,117	1.4700%	\$2,200.24	\$83,179	\$2,128,373	1.4700%	\$2,607.26	\$39,962
Dec-12	\$1,663,205	1.4700%	\$2,037.43	\$85,217	\$2,201,535	1.4700%	\$2,696.88	\$42,659