

October 18, 2011 Sent by courier, email, and RESS

Kirsten Walli Board Secretary Ontario Energy Board, 2300 Yonge St. Suite 2700, P.O. Box 2319 Toronto, Ontario M4P 1E4 Canada

Dear Ms. Walli:

**Re:** OEB File No. EB-2011-0123

Guelph Hydro Electric Systems Inc. (Guelph Hydro)

2012 Electricity Distribution Rate Application

Please find attached the Fixed Asset Continuity Schedules for the 2008 to 2012 years missed in the response to the Board Staff's interrogatory number 7 (a).

Should there be any questions, please do not hesitate to contact me.

Respectfully Submitted,

Cristina Birceanu

Manager of Regulatory Affairs Guelph Hydro Electric Systems Inc. 395 Southgate Drive, Guelph, ON N1G 4Y1 Telephone- (519) 837-4735 Mobile- 226-218-2150 Email- cbirceanu@guelphhydro.com

### PROCEDURAL ORDER NO.1

# **GUELPH HYDRO ELECTRIC SYSTEMS INC. ("Guelph Hydro")**

# COMPLETION OF INTERROGATORY 7 (a) RESPONSE TO THE BOARD STAFF'S INTERROGATORIES ON

### 2012 ELECTRICITY DISTRIBUTION COST OF SERVICE RATES

#### **FILE NUMBER EB-2011-0123**

October 18, 2011

# 7. Ref: E2/T1/S3 – Continuity Statements

In pages 1-7 Guelph Hydro provided Fixed Asset Continuity Schedules for the 2008, 2009 and 2010 historic, the 2011 bridge and the 2012 test years.

a. Please include the total amounts after 'Work in Progress' in all schedules.

# **Guelph Hydro's Response:**

The Fixed Asset Continuity Schedules for the 2008 to 2012 years have been resubmitted to show the total amounts after "Work in Progress" in all schedules.

# Fixed Asset Continuity Schedule (Distribution & Operations) As at December 31, 2008

## Table 5 Appendix 2-B Fixed Asset Continuity Schedule As of December 31, 2008 Cost

CCA			Opening				Opening			Closing			
Class	OEB	Description	Balance	Additions	Disposals	Closing Balance	Balance	Additions	Disposals	Balance	Net Book Value		
N/A		Miscellaneous Intangible Plant	779,783		11,660	768,123	0	0	0	C			
CEC	1806	Land Rights			,	0				C	0		
1		Buildings and Fixtures	19,007,195		836,563	18,170,632	2,053,365	405,586	552,334	1,906,616	16,264,016		
N/A		Leasehold Improvements	.,,		,	0	, ,	,	,	C			
	1815	Transformer Station Equipment - Normally Prima	rv above 50 kV			0				C	0		
47		Distribution Station Equipment - Normally Primary				0				C	0		
		Storage Battery Equipment				0				C			
47		Poles, Towers and Fixtures	17,578,821	1,450,627		19,029,447	5,104,762	906,144		6,010,907	13,018,541		
47		Overhead Conductors and Devices	14,886,525	1,221,136		16,107,660	4,319,971	766,900		5,086,871			
47		Underground Conduit	28,516,657	4,050,879		32,567,536	8,340,361	1,560,692		9,901,054	, ,		
47		Underground Conductors and Devices	25,939,103	3,495,955		29.435.057	7.538.039	1,411,089		8.949.127			
47		Line Transformers	15,432,406	1,477,497	400,573	16,509,330	4,705,058	799,445		5,504,503			
47		Services	5,810,039	553,425	122,070	6,363,465	1,633,007	305,109		1,938,115			
47		Meters	8,418,253	924,360		9,342,613	2,397,036	447,196		2,844,231			
		Other Installations on Customer's Premises	5, 115,255	5_ 1,000		0	_,_,,,,,,,,	,		C			
NI/A						0					-		
N/A CEC		Land Land Rights								<u>C</u>			
1		Buildings and Fixtures				0							
1		Leasehold Improvements				0							
0			4 000 544	44.740			400 404	04.404					
8 45		Office Furniture and Equipment	1,089,514 1,350,877	11,712 300,821		1,101,227 1,651,698	486,404 950,312	84,124 187,349		570,527 1,137,661	530,699		
		Computer Equipment - Hardware	1,350,877	300,821		1,651,698	950,312	187,349			· ' '		
45.1		Computer Software	0.407.000	0.47.000	40.000	0.055.407	4 4 4 0 0 0 0	000 040	40.000	4 450 005			
10		Transportation Equipment	2,427,226	247,906	19,996	2,655,137	1,146,389	329,942	19,996	1,456,335			
-		Stores Equipment	96,338	74 500		96,338	90,516	3,857		94,373			
8		Tools, Shop and Garage Equipment	819,137	71,520		890,658	386,508	72,806		459,315	- /		
		Measurement and Testing Equipment	14,872			14,872	8,923	1,487		10,410			
		Power Operated Equipment Communication Equipment				0					<u> </u>		
		Miscellaneous Equipment	2,292,871	21,843	04.040	•	4 000 000	166,237		1,975,860			
				21,843	21,843	2,292,871	1,809,622	,			,		
	1970	Load Management Controls - Customer Premise Load Management Controls - Utility Premises	314,982			314,982	144,135	17,890		162,025	· · · · · · · · · · · · · · · · · · ·		
47		System Supervisory Equipment		47,676		47,676	<b> </b>	9,535		9,535	·		
47		, , , , ,	6.158	47,076		6.158	<b>-</b>	9,535		9,535	,		
		Sentinel Lighting Rentals Other Tangible Property	0,158			6,158	<del>                                     </del>				-,		
47		Contributions and Grants	(21,923,351)		5,534,999	(27,458,350)	(3,694,088)	(1,040,259)		(4,734,348)	·		
47			(21,923,351)		5,534,999	(21,400,350)	(3,094,088)	(1,040,259)		(4,734,348)			
		Property Under Capital Leases Other Utility Plant	771			771	322			322			
	2070	Total before Reallocations	122,858,175	13,875,358	6,825,633	129,907,900	37,420,641	6,435,129	572,330	43,283,439			
		i otal before Reallocations	122,838,175	13,875,358	ნ,8∠5,633	129,907,900	37,420,641	6,435,129	572,330	43,283,439	86,624,461		
		Dealla action of Depressistion synames				0		(406.605)					
		Reallocation of Depreciation expenses	422 050 475	42 075 250	C 00E C00	0	27 420 644	(,,	E70 220	42 202 420	86.624.461		
		Total after Work in Process	122,858,175	13,875,358	6,825,633	129,907,900	37,420,641	6,028,523	572,330	43,283,439	86,624,461		

# Table 6 Appendix 2-B Fixed Asset Continuity Schedule As of December 31, 2009

CCA		Opening								Closing	
Class	OEB	Description	Opening Balance	Additions	Dienosale	Closing Balance	Opening Balance	Additions	Disposals	Balance	Net Book Value
N/A		Miscellaneous Intangible Plant	768.123	Additions	Disposais	768.123	Dalance	Additions	Disposais	- Dalance	768.123
CEC	1806	Land Rights	700,120			700,120	_			-	700,120
1	1808	Buildings and Fixtures	18,170,632	21,000		18,191,632	1,906,616	390,116		2,296,732	15,894,900
N/A	1810	Leasehold Improvements	0,170,002	21,000		-	1,500,010	000,110		2,230,732	10,004,000
14,71	1815	Transformer Station Equipment - Normally Primary	0			_	_			-	-
47	1820	Distribution Station Equipment - Normally Primary t	0	1,697,266		1,697,266	_	73,007		73,007	1,624,259
	1825	Storage Battery Equipment	0	1,001,=00		-	-	1 0,001		-	
47	1830	Poles, Towers and Fixtures	19,029,447	1,550,134		20,579,581	6,010,907	965,562		6,976,469	13,603,113
47	1835	Overhead Conductors and Devices	16,107,660	927,730		17,035,390	5,086,871	799,274		5,886,145	11,149,245
47	1840	Underground Conduit	32,567,536	2,346,931		34,914,467	9,901,054	1,648,474		11,549,527	23,364,939
47	1845	Underground Conductors and Devices	29,435,057	4,025,761		33,460,819	8,949,127	1,579,840		10,528,968	22,931,851
47	1850	Line Transformers	16,509,330	602,167		17,111,497	5,504,503	823,532		6,328,035	10,783,462
47	1855	Services	6,363,465	406,196		6,769,661	1,938,115	319,580		2,257,695	4,511,965
47	1860	Meters	9,342,613	2,054,238	58,427	11,338,425	2,844,231	518,784	58,427	3,304,589	8,033,836
	1865	Other Installations on Customer's Premises	0	, ,	· · · · · · · · · · · · · · · · · · ·		0	,		-	
N/A	1905	Land	0			-	0			-	-
CEC	1906	Land Rights	0			-	0			-	-
1	1908	Buildings and Fixtures	0			-	0			-	-
	1910	Leasehold Improvements	0			-	0			-	-
8	1915	Office Furniture and Equipment	1,101,227	64,069		1,165,296	570,527	88,101		658,628	506,668
45	1920	Computer Equipment - Hardware	1,651,698	541,982		2,193,680	1,137,661	272,355		1,410,016	783,664
45.1	1925	Computer Software	0			-	0			-	-
10	1930	Transportation Equipment	2,655,137	427,899	395,861	2,687,174	1,456,335	342,693	395,861	1,403,166	1,284,008
12	1935	Stores Equipment	96,338			96,338	94,373	1,911		96,284	54
8	1940	Tools, Shop and Garage Equipment	890,658	49,351		940,008	459,315	75,877		535,192	404,817
	1945	Measurement and Testing Equipment	14,872			14,872	10,410	1,487		11,898	2,974
	1950	Power Operated Equipment	0			-	0			-	-
	1955	Communication Equipment	0			-	0				-
	1960	Miscellaneous Equipment	2,292,871	34,829		2,327,700	1,975,860	142,737		2,118,596	209,103
	1970	Load Management Controls - Customer Premises	314,982			314,982	162,025	16,586		178,610	136,371
	1975	Load Management Controls - Utility Premises	0			-	0			-	-
47	1980	System Supervisory Equipment	47,676	256,605		304,281	9,535	60,856		70,392	233,890
	1985	Sentinel Lighting Rentals	6,158			6,158	0			-	6,158
	1990	Other Tangible Property	0			-	0			-	-
47	1995	Contributions and Grants	(27,458,350)	(4,336,296.20)		(31,794,646)	(4,734,348)	(1,296,771)		- 6,031,118	(25,763,528)
	2005	Property Under Capital Leases	0			-	0			-	-
	2070	Other Utility Plant	771			771	322	51		373	398
Total be	efore Wor	k in Process / Re-allocation of amortization	129,907,900	10,669,862	454,288	140,123,475	43,283,439	6,824,052	454,288	49,653,203	90,470,271
05	0055	W. L.'s D		450 500		450 500					450 500
95	2055	Work in Process	-	150,530		150,530	0	(400, 404)			150,530
		Re-allocation of amortization	400 007 000	40.000.000	454.600	440.074.55	40.000.400	(420,481)	454.600	40.050.000	00.000.001
		Total after Work in Process	129,907,900	10,820,392	454,288	140,274,005	43,283,439	6,403,571	454,288	49,653,203	90,620,801

#### Table 7 Appendix 2-B Fixed Asset Continuity Schedule As of December 31, 2010 Cost

CCA										Closing	
Class	OEB	Description	<b>Opening Balance</b>	Additions	Disposals	<b>Closing Balance</b>	Opening Balance	Additions	Disposals	Balance	<b>Net Book Value</b>
N/A	1805	Land	768,123	1,873,864		2,641,987	0			0	2,641,987
CEC	1806	Land Rights	0			0	0			0	•
1	1808	Buildings and Fixtures	18,191,632	68,870		18,260,502	2,296,732	408,765		2,705,497	15,555,005
N/A	1810	Leasehold Improvements	0			0	0			0	0
	1815	Transformer Station Equipment - Normally Primary above 50 I	0	758,177		758,177	0	25,273		25,273	
47	1820	Distribution Station Equipment - Normally Primary below 50 k	1,697,266	11,621		1,708,887	73,007	56,963		129,970	1,578,917
	1825	Storage Battery Equipment	0			0	0			0	0
47	1830	Poles, Towers and Fixtures	20,579,581	1,696,920		22,276,501	6,976,469	1,025,286		8,001,755	14,274,746
47	1835	Overhead Conductors and Devices	17,035,390	844,820		17,880,210	5,886,145	822,917		6,709,061	11,171,148
47	1840	Underground Conduit	34,914,467	2,746,085		37,660,552	11,549,527	1,759,765		13,309,293	24,351,260
47	1845	Underground Conductors and Devices	33,460,819	2,362,380		35,823,198	10,528,968	1,670,495		12,199,463	23,623,736
47	1850	Line Transformers	17,111,497	1,076,256		18,187,753	6,328,035	866,079		7,194,113	10,993,640
47	1855	Services	6,769,661	413,832		7,183,493	2,257,695	335,449		2,593,145	4,590,348
47	1860	Meters	11,338,425	(4,703,762)		6,634,663	3,304,589	504,292	2,270,935	1,537,947	5,096,717
	1865	Other Installations on Customer's Premises	0	, , , , , ,		0	0			0	0
N/A	1905	Land	0			0	0			0	0
CEC	1906	Land Rights	0			0	0			0	0
1	1908	Buildings and Fixtures	0			0	0			0	0
	1910	Leasehold Improvements	0			0	0			0	0
8	1915	Office Furniture and Equipment	1,165,296	56,547		1,221,843	658,628	92,169		750,797	471,046
45	1920	Computer Equipment - Hardware	2,193,680	308,896		2,502,577	1,410,016	327,550		1,737,566	765,011
45.1	1925	Computer Software	0	, in the second		0	0			0	0
10	1930	Transportation Equipment	2,687,174	633,782	439.885	2,881,072	1,403,166	379,980	433,988	1,349,158	1,531,913
	1935	Stores Equipment	96,338	,	,	96,338	96,284	54	,	96,338	
8	1940	Tools, Shop and Garage Equipment	940,008	52,094		992,103	535,192	73,776		608,968	383,135
	1945	Measurement and Testing Equipment	14,872	,		14,872	11,898	2,974		14,872	0
	1950	Power Operated Equipment	0			0	0	_,		0	0
	1955	Communication Equipment	0			0	0			0	0
	1960	Miscellaneous Equipment	2.327.700	5.249		2,332,949	2,118,596	130.827		2,249,423	83,526
	1970	Load Management Controls - Customer Premises	314,982	0,2 10		314,982	178,610	136,372		314,982	(0)
	1975	Load Management Controls - Utility Premises	0			0	0	,		0	0
47	1980	System Supervisory Equipment	304.281	222.647		526.929	70,392	105.386		175,777	351.152
	1985	Sentinel Lighting Rentals	6.158	222,047		6,158	0	.00,000		0	, -
	1990	Other Tangible Property	0,100			0,100	0			0	0,100
47	1995	Contributions and Grants	(31,794,646)	(3,440,464)		(35,235,111)	(6,031,118)	(1.413.532)		(7,444,651)	(27,790,460)
	2005	Property Under Capital Leases	(01,701,010)	(0,1.0,101)		0	(0,001,110)	(1,110,032)		(1,111,001)	
	2070	Other Utility Plant	771			771	373	51		424	347
Total be	Total before Work in Process / Re-allocation of amortization		140,123,475	4,987,814	439,885	144,671,404	49,653,203	7,310,890	2,704,923	54,259,170	
70101 0			140,120,470	4,001,014	400,000	144,071,404	40,000,200	7,510,550	2,10-1,020	0-1,200,170	30,712,204
95	2055	Work in Process	150.530	(110,413)		40.117	0			0	40.117
		Re-allocation of amortization	,	(115,116)		,		(453.810)		Ţ.	,
		Total after Work in Process	140,274,005	4,877,401	439,885	144,711,521	49,653,203	6,857,080	2,704,923	54,259,170	90,452,350
			, , ,	.,, 101	.55,566	, , 32 .	.0,000,200	5,55.,566	_,,5_0	0.,=00,110	55, .52,000

#### Table 8 Appendix 2-B Fixed Asset Continuity Schedule As of December 31, 2011 Cost

Fixed Asset Continuity Schedule (Distribution & Operations)
As at December 31, 2011

CEC   1808   Land Rights				$\overline{}$								
NA   1805   Land Rights	CCA										Closing	
CEC   1808   Land Rights	Class	OEB	Description	<b>Opening Balance</b>	Additions	Disposals	<b>Closing Balance</b>	Opening Balance	Additions	Disposals	Balance	<b>Net Book Value</b>
1   1808   Buildings and Fixtures   18,20,502   1,735,000   19,995,502   2,705,407   426,613   3,132,110   16,883,38     1815   Transformer Station Equipment - Normally Primary   755,177   2,922,000   9,981,777   25,273   332,773   355,045   9,625,13     17   1820   Distribution Station Equipment - Normally Primary   755,177   2,922,000   9,981,777   25,273   332,773   355,045   9,625,13     1825   Storage Battery Equipment   0   0   0   0   0     17   1830   Poles, Towers and Futures   2,275,501   1,322,234   23,598,736   6,001,755   656,366   8,655,122   14,940,61     17   1830   Overhead Conductors and Devices   17,880,210   1,224,891   19,104,001   1,504,002   1,225,891   1,304,002   1,224,891   1,404,001     18   18   18   18   18   18   18	N/A	1805	Land	2,641,987			2,641,987	0			0	2,641,987
NA   1810   Leasehold Improvements   0   0   0   0   0   0   0   0   0	CEC	1806	Land Rights	0			0	0			0	0
NA   1810   Leasehold Improvements   0   0   0   0   0   0   0   0   0	1	1808	Buildings and Fixtures	18,260,502	1,735,000		19,995,502	2,705,497	426,613		3,132,110	16,863,391
47   1820   Distribution Station Equipment - Normally Primary by   1,708,887   1,708,887   2,000   0   0   0   0   0   0   0   0   0	N/A	1810		0	, , , , , , , , , , , , , , , , , , ,		0	0	, in the second		0	0
47   1820   Distribution Station Equipment - Normally Primary by   1,708,887   1,708,887   2,000   0   0   0   0   0   0   0   0   0		1815	Transformer Station Equipment - Normally Primary	758,177	9,225,000		9,983,177	25,273	332,773		358,045	9,625,132
1825   Storage Battery Equipment   0   0   0   0   0   0   0   0   0	47	1820		1,708,887			1,708,887	129,970	112,534		242,504	1,466,382
47   1836   Overhead Conductors and Devices   17,880,210   12,24,591   19,104,801   6,709,061   526,887   7,235,948   11,868,86   47   1845   Underground Conductors and Devices   37,860,552   2,985,590   40,546,42   13,309,233   821,547   14,113,080   226,157   14,113   14,113   14,114		1825	Storage Battery Equipment	0			0	0			0	0
47	47	1830	Poles, Towers and Fixtures	22,276,501	1,322,234		23,598,735	8,001,755	656,366		8,658,122	14,940,613
1845   Underground Conductors and Devices   33,823,198   2,595,379   33,418,577   12,199,463   779,871   12,979,334   25,439,24   17,7850   11,687,633   10,33,848   19,221,601   1,734,611   368,092   7,562,205   11,659,394   17,745,758   2,593,145   15,7326   2,750,471   4,702,28   1,723,947	47	1835	Overhead Conductors and Devices	17,880,210	1,224,591		19,104,801	6,709,061	526,887		7,235,948	11,868,852
47	47	1840	Underground Conduit	37,660,552	2,885,590		40,546,142	13,309,293	821,547		14,130,840	26,415,302
47	47	1845	Underground Conductors and Devices	35.823.198	2.595.379		38.418.577	12.199.463	779.871		12.979.334	25,439,243
47	47											11,659,396
47   1860   Meters	47	1855										4,702,287
1865   Other Installations on Customer's Premises   0   0   0   0   0   0   0   0   0	47	1860										11,405,435
NAA   1905   Land   Land Rights   Description   Descript		1865	Other Installations on Customer's Premises	0	,		0	0	,			0
CEC   1906	N/A	1905	Land	0			0	0			0	0
1   1908   Buildings and Fixtures				0			0	0			0	0
1910   Leasehold Improvements	1	1908		0			0	0			0	0
1915   Office Furniture and Equipment		1910		0			0	0			0	0
45   1920   Computer Equipment - Hardware   2,502,577   420,000   3,549,349   1,737,566   338,440   2,076,006   1,473,34     1925   Computer Software   0   1,114,457   0   0   0   1,114,457     10   1930   Transportation Equipment   2,881,072   450,000   3,331,072   1,349,158   258,471   1,607,629   1,723,44     1935   Stores Equipment   992,103   60,000   1,103,006   608,988   74,346   683,314   419,69     1945   Measurement and Testing Equipment   0   0   0   0   0     1955   Communication Equipment   0   0   0   0   0     1956   Communication Equipment   0   0   0   0   0   0     1956   Communication Equipment   0   0   0   0   0   0     1957   Load Management Controls - Utility Premises   0   0   0   0   0     1958   Sentine Lighting Rentals   6,158		1915		1,221,843			1,221,843	750,797	44,996		795,793	426,050
1925   Computer Software   Computer Software	45	1920			420.000		3,549,349	1.737,566	338,440		2.076.006	1,473,343
10   1930   Transportation Equipment   2,881,072   450,000   3,331,072   1,349,158   258,471   1,607,629   1,723,44   1935   Stores Equipment   982,103   60,000   1,103,006   608,968   74,346   683,314   419,69   1,945   Measurement and Testing Equipment   14,872   14,87		1925	Computer Software	0			1,114,457	0	,		0	1,114,457
1935   Stores Equipment   96,338   96	10			2,881,072	450,000			1,349,158	258,471		1,607,629	1,723,442
8         1940         Tools, Shop and Garage Equipment         992,103         60,000         1,103,006         608,968         74,346         683,314         419,69           1945         Measurement and Testing Equipment         14,872 <td></td> <td></td> <td></td> <td>96,338</td> <td>, and the second</td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td>96,338</td> <td>0</td>				96,338	, and the second				,		96,338	0
1945   Measurement and Testing Equipment   14,872   14,	8	1940		992,103	60,000		1,103,006	608,968	74,346		683,314	419,692
1955   Communication Equipment   0   0   0   0   0   0   0   0   0		1945		14,872	, i		14,872	14,872	, i		14,872	0
50         1960         Miscellaneous Equipment         2,332,949         50,000         2,439,448         2,249,423         163,774         2,413,197         26,25           1970         Load Management Controls - Customer Premises         314,982         314,982         314,982         314,982         314,982         314,982         (0           1975         Load Management Controls - Utility Premises         0 <t< td=""><td></td><td>1950</td><td>Power Operated Equipment</td><td>0</td><td></td><td></td><td>0</td><td>0</td><td></td><td></td><td>0</td><td>0</td></t<>		1950	Power Operated Equipment	0			0	0			0	0
50         1960         Miscellaneous Equipment         2,332,949         50,000         2,439,448         2,249,423         163,774         2,413,197         26,25           1970         Load Management Controls - Customer Premises         314,982         314,982         314,982         314,982         314,982         314,982         (0           1975         Load Management Controls - Utility Premises         0 <t< td=""><td></td><td>1955</td><td>Communication Equipment</td><td>0</td><td></td><td></td><td>0</td><td>0</td><td></td><td></td><td>0</td><td>0</td></t<>		1955	Communication Equipment	0			0	0			0	0
1970   Load Management Controls - Customer Premises   314,982   314,982   314,982   314,982   ((	50	1960		2,332,949	50,000		2,439,448	2,249,423	163,774		2,413,197	26,250
1975   Load Management Controls - Utility Premises   0   0   0   0   0   0   0   0   0					,				<i>'</i>			(0)
50         1980         System Supervisory Equipment         526,929         361,093         888,022         175,777         156,186         331,963         556,05           1 985         Sentinel Lighting Rentals         6,158         6,158         0         0         0         6,15           1 990         Other Tangible Property         0 <td></td> <td>1975</td> <td></td> <td>0</td> <td></td> <td></td> <td>0</td> <td>0</td> <td></td> <td></td> <td>0</td> <td>0</td>		1975		0			0	0			0	0
1985   Sentinel Lighting Rentals   6,158   6	50	1980		526,929	361,093		888,022	175,777	156,186		331,963	556,059
1990   Other Tangible Property   0   0   0   0   0   0   0   0   0		1985		6,158	,		6,158	0	,		0	6,158
47         1995         Contributions and Grants         (35,235,111)         (2,679,000)         (37,914,111)         (7,444,651)         (914,706)         (8,359,357)         (29,554,754)           2005         Property Under Capital Leases         0				0			0	0			0	0
2005   Property Under Capital Leases   0   0   0   0   0   0   0   0   0	47			(35,235,111)	(2,679,000)		(37,914,111)	(7,444,651)	(914,706)		(8,359,357)	(29,554,754)
2070         Other Utility Plant         771         95         771         424         51         476         29           470         470         477		2005		Ó	( , , , = -)		0	0	` , /		0	0
Total before Work in Process / Re-allocation of amortization         144,671,404         19,562,000         0         173,563,480         54,259,170         4,775,159         0         60,344,467         113,219,01           95         2055         Work in Process         40,117         40,117         0         32,2817         40,117         0         40,117         40,117         0         40,117         40,117         0         40,117				771			771	424	51		476	295
Second	Total b			144,671.404	19,562,000	0				0	60,344.467	113,219,013
Re-allocation of amortization (332,817) (332,817)				/: ,	-,,		-,,	, , , , , , ,	, ,,,,,,,	1	,- ,	2, 2,010
Re-allocation of amortization (332,817) (332,817)	95	2055	Work in Process	40,117			40,117	0				40,117
				, i			,		(332,817)			,
				144,711.521	19,562,000	0	173,603.597	54,259.170	4,442,342	0	60,344.467	113,259,130

Fixed Asset Continuity Schedule (Distribution & Operations)
As at December 31, 2012

# Table 9 Appendix 2-B Fixed Asset Continuity Schedule As of December 31, 2012 Cost

CCA										Closing	
Class	OEB	Description	Opening Balance	Additions	Dienosals	Closing Balance	Opening Balance	Additions	Disposals		Net Book Value
N/A	1805	Land	2,641,987	Additions	Diopodaio	2,641,987	0	Additiono	Diopodaio	0	2,641,987
CEC	1806	Land Rights	2,011,007			2,011,007	0			0	2,011,007
1	1808	Buildings and Fixtures	19,995,502	83,000		20,078,502	3,132,110	428,313		3,560,423	16,518,078
N/A	1810	Leasehold Improvements	0	00,000		0	0,102,110	.20,0.0		0	0
	1815	Transformer Station Equipment - Normally Prima	9,983,177			9,983,177	358,045	332,773		690,818	9,292,359
47	1820	Distribution Station Equipment - Normally Primary				1,708,887	242,504	112,534		355.039	1,353,848
	1825	Storage Battery Equipment	0			0	0	,		0	0
47	1830	Poles, Towers and Fixtures	23,598,735	1,458,598		25,057,333	8,658,122	785,613		9,443,734	15,613,599
47	1835	Overhead Conductors and Devices	19,104,801	1,364,027		20,468,828	7,235,948	630,711		7,866,659	12,602,168
47	1840	Underground Conduit	40,546,142	2,666,116		43,212,258	14,130,840	821,547		14,952,387	28,259,871
47	1845	Underground Conductors and Devices	38,418,577	2,373,457		40,792,034	12,979,334	779,871		13,759,205	27,032,829
47	1850	Line Transformers	19,221,601	1,076,643		20,298,244	7,562,205	368,092		7,930,297	12,367,947
47	1855	Services	7,452,758	278,723		7,731,481	2,750,471	157,381		2,907,852	4,823,629
47	1860	Meters	14,725,108	625,000		15,350,108	3,319,673	980,986		4,300,659	11,049,449
	1865	Other Installations on Customer's Premises	0			0	0			0	0
CEC	1906	Land Rights	0			0	0			0	0
1	1908	Buildings and Fixtures	0			0	0			0	0
	1910	Leasehold Improvements	0			0	0			0	0
	1915	Office Furniture and Equipment	1,221,843			1,221,843	795,793	44,996		840,789	381,054
45	1920	Computer Equipment - Hardware	3,549,349	500,000		4,049,349	2,076,006	625,148		2,701,154	1,348,194
	1925	Computer Software	1,114,457	0		1,114,457	0	74,297		74,297	1,040,160
10	1930	Transportation Equipment	3,331,072	485,000		3,816,072	1,607,629	368,176		1,975,805	1,840,266
	1935	Stores Equipment	96,338			96,338	96,338			96,338	0
8	1940	Tools, Shop and Garage Equipment	1,103,006	65,000		1,168,006	683,314	81,416		764,730	403,276
	1945	Measurement and Testing Equipment	14,872			14,872	14,872			14,872	0
	1950	Power Operated Equipment	0			0	0			0	0
	1955	Communication Equipment	0	0		0	0	0		0	0
50	1960	Miscellaneous Equipment	2,439,448	159,436		2,598,884	2,413,197	124,323		2,537,521	61,363
	1970	Load Management Controls - Customer Premises				314,982	314,982			314,982	(0)
	1975	Load Management Controls - Utility Premises	0			0	0			0	0
50	1980	System Supervisory Equipment	888,022	200,000		1,088,022	331,963	196,186		528,149	559,873
	1985	Sentinel Lighting Rentals	6,158			6,158	0			0	6,158
	1990	Other Tangible Property	0			0	0			0	0
47	1995	Contributions and Grants	(37,914,111)	(2,425,000)		(40,339,111)	(8,359,357)	(975,331)		(9,334,688)	(31,004,423)
	2005	Property Under Capital Leases	0			0	0			0	0
	2070	Other Utility Plant	771			771	476	51		527	244
		Total before Work in Process	173,563,480	8,910,000	0	182,473,480	60,344,467	5,937,084	0	66,281,551	116,191,929
95	2055	Work in Process	40,117	_		40,117					40,117
		Re-allocation of amortization					0	(449,592)			
		Total after Work in Process	173,603,597	8,910,000	0	182,513,597	60,344,467	5,487,492	0	66,281,551	116,232,046