



West Coast Huron Energy Inc.
57 West Street
Goderich, ON
N7A 2K5

November 7, 2011

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

Re: Revised 2012 IRM Rate Application EB-2011-0203

Dear Ms. Walli:

Please find enclosed the application and evidence (the "Application") submitted by West Coast Huron Energy Inc. ("West Coast Huron") for new rates under Third Generation Incentive Regulation Mechanism, effective May 1, 2012.

Please note that West Coast Huron has recently applied to the Ontario Energy Board for a Tornado Relief rate adder to help fund costs associated with the impact arising from the tornado suffered on August 21, 2011. The OEB Case number for this application is EB-2011-0335 submitted September 8, 2011.

This document is being filed pursuant to the Board's e-Filing Services.

Yours Truly,

Wally Curry, Director of Strategic Relationships
wcurry@erthcorp.com
(226) 234-4102

WEST COAST HURON ENERGY Inc.

2012 IRM APPLICATION

Rates Effective: May 1, 2012

EB-2011-0203

Submitted on: November 7, 2011

**West Coast Huron Energy Inc.
57 West Street
Goderich, ON
N7A 2K5**

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 07, 2011

Exhibit 1

Exhibit 1

2012 IRM APPLICATION

Exhibit 1

Tab 1 of 3

Administration

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Legal Application

ONTARIO ENERGY BOARD
IN THE MATTER OF the *Ontario Energy Board Act*,
1998, S.O.1998, c.15 (Sched. B), as amended;

AND IN THE MATTER OF an application by
West Coast Huron Energy Inc. for an Order or
Orders pursuant to the *Ontario Energy Board Act*,
1998, for 2012 electricity distribution rates and related matters.

1. West Coast Huron Energy Inc. (“West Coast Huron” or “the Applicant”) distributes electricity to most inhabitants of the Town of Goderich, pursuant to a distribution license (ED-2002-0510) issued by the Ontario Energy Board (the “Board”) and charges Board-authorized rates for the distribution service it provides.
2. Pursuant to section 78 of the Ontario Energy Board Act, 1998, West Coast Huron seeks an Order or Orders of the Board establishing distribution rates and specific service charges effective May 1, 2012.
3. This application (the “Application”) is prepared in accordance with, among other Board guidelines and directions, the Update to Chapter 3 of the Board’s Filing Requirements for Transmission and Distribution Applications, dated June 22, 2011; Revision 3.0 of the Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates, dated June 22, 2011; and is supported by written evidence that may be amended from time to time, prior to the Board’s final decision on this Application.

- 1 4. West Coast Huron has used the applicable Board-issued Excel models, such models
2 having been subject to subsequent corrections and updates. The applicable models are:
- 3 i. 2012 IRM3 Rate Generator;
4 ii. 2012 Revenue-to-Cost Ratio Workform
5 iii. 2012 IRM3 Tax Sharing Workform; and
6 iv. 2012 RTSR Adjustment Workform.
7
- 8 5. West Coast Huron has used the applicable Elenchus prepared Excel models. The
9 applicable models are:
- 10 i. ED Rate Generator;
11 ii. ED Incremental Capital Workform; and
12 iii. ED Incremental Capital Project Workform.
13
- 14 6. West Coast Huron applies for Board approval for the following matters:
- 15 • 2012 distribution rates based on 2011 rates adjusted for a price cap adjustment;
16 • an Incremental Capital Module for recovery of \$151,009 from West Coast
17 Huron's Large Use customer;
18 • A revenue-to-cost ratio adjustment as required by OEB decision and Order (EB-
19 2008-0248)
20 • transfer of immaterial refund amount of shared tax savings to a deferral account
21 to be specified by the Board.
22 • a Lost Revenue Adjustment Mechanism rate rider to recover \$117,811.78
23 • adjusted Retail Transmission Service Rates;
24 • leave to exclude the disposition of the balances of qualifying Group 1 variance
25 and deferral accounts as at December 31, 2010;
26 • transfer of the immaterial disposition amount for the April 30, 2011 balances of
27 USoA 1521 Special Purpose Charge Assessment Variance Account to a deferral
28 account to be specified by the Board; and

- 1 • leave to exclude the disposition of the balances of USoA 1562 Deferred PIL's as
2 at April 30, 2006;

Statement of Publication

As the Board requires a notice to be published West Coast Huron confirms that West Coast Huron's notice will be appearing in the following publication:

Goderich Signal-Star

120 Huckins Street

Goderich, Ontario

N7A 4B6,

West Coast Huron confirms it is a paid publication.

West Coast Huron has been advised the readership of 11,000 and circulation numbers of 5,500.

Application Contact Information

The following are the names and addresses of West Coast Huron's authorized representative and its counsel:

(a) authorized representative:

Mr. Wally Curry
Director of Strategic Relationships
ERTH Corporation.

Address for personal service

and mailing address:

200-295 Wolfe Street
London, Ontario
N6B 2C4

Telephone:

(226) 234-4102

Facsimile:

(519) 518-6120

E-mail

wcurry@erthcorp.com

(b) counsel:

Mr. Scott Stoll
Aird & Berlis LLP

Address for personal service

and mailing address:

Brookfield Place
181 Bay Street, Suite 1800
P.O. Box 754

1		Toronto, Ontario
2		M5J 2T9
3		
4	Telephone:	(416) 865-4703
5	Facsimile:	(416) 863-1515
6	E-mail	sstoll@airdberlis.com
7		

Manager's Summary

West Coast Huron is applying for distribution rates pursuant to a Third Generation Incentive Regulation Mechanism ("3rd GIRM") application (this "Application") to set distribution rates and other charges, to be effective May 1, 2012.

West Coast Huron has completed the 2012 Rate Generator model provided by the Ontario Energy Board (the "OEB" or the "Board"). This Application has been prepared in accordance with Revision 3.0 of Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications (the "Filing Requirements") dated June 22, 2011 including the key OEB reference documents listed therein and other guidelines and directions from the Board.

This Manager's Summary covers the following topics:

1. Relief Sought in This Application;
2. Matters Addressed in This Filing; and
3. Other Matters.

1. Relief Sought in This Application

West Coast Huron seeks Board approval for the following:

2012 distribution rates based on 2011 rates adjusted for a price cap adjustment.

This is detailed in Exhibit 1, Tab 2, Schedule 1 of this application.

This is included on Sheet "17. GDP-IPI – X" of the 2012 IRM Rate Generator.

An Incremental Capital Module for recovery of \$151,009 from West Coast Huron's Large Use customer;

This is detailed in Exhibit 1, Tab 2, Schedule 2 of this application.

This is included on Sheet "14. Proposed Rate_Riders" of the 2012 IRM Rate Generator".

A revenue-to-cost ratio adjustment as required by OEB Decision and Order (EB-2008-0248)

This is detailed in Exhibit 1, Tab 2, Schedule 4 of this application.

This is included on Sheet "17. GDP-IPI – X

Transfer of immaterial refund amount of shared tax savings to a deferral account to be specified by the Board.

This is detailed in Exhibit 1, Tab 2, Schedule 5 of this application.

This is included not included in the 2012 IRM Rate Generator.

This is calculated using the 2012 Shared Tax Savings Workform shown in PDF format in Exhibit 2, Tab 1, Schedule 1, Appendix 3

Excel model 2012 Shared Tax Savings Workform submitted separately.

A Lost Revenue Adjustment Mechanism rate rider to recover \$117,811.78

This is detailed in Exhibit 1, Tab 2, Schedule 6 of this application.

This is included on Sheet "14. Proposed Rate_Riders" of the 2012 IRM Rate Generator.

A third party report prepared by Elenchus is included in Exhibit 1, Tab 2, Schedule 6 Attachment 1 of this application.

Adjusted Retail Transmission Service Rates;

This is detailed in Exhibit 1, Tab 2, Schedule 7 of this application.

This is included on Sheet "15. Proposed RTSR-Network" and Sheet "16. Proposed RTSR-Connection" of the 2012 IRM Rate Generator.

1 This is calculated using the 2012 RTSR Adjustment Workform shown in PDF format in
2 Exhibit 2, Tab 1, Schedule 1, Appendix 2
3 Excel model 2012 RTSR Adjustment Workform submitted separately.
4

5 **Leave to exclude the disposition of the balances of qualifying Group 1 variance and**
6 **deferral accounts as at December 31, 2010;**

7 This is detailed in Exhibit 1, Tab 3, Schedule 1 of this application.
8

9 **Transfer the disposition of the April 30, 2011 balances of USoA 1521 Special Purpose**
10 **Charge Assessment Variance Account to a deferral account to be specified by the Board.**
11

12 This is detailed in Exhibit 1, Tab 3, Schedule 2 of this application.
13

14 **Leave to exclude the disposition of the balances of USoA 1562 Deferred PIL's as at April**
15 **30, 2006**

16 This is detailed in Exhibit 1, Tab 3, Schedule 3 of this application.
17

18 **2. Matters Addressed in This Filing**

19 West Coast Huron addresses the following items in this filing:
20

21 ***Current EDR Tariff Sheet as Proposed to the Board***
22

23 West Coast Huron currently has an application for adjustment to proposed distribution rates
24 (EB-2011-0335) effective October 1, 2011 before the Board. For purposes of completion of this
25 application the proposed Tariff sheet for that application has been used in the 2012 IRM Rate
26 Generator for rate adjustments and bill impact calculations.

27 This is detailed in Exhibit 1, Tab 1, Schedule 6, Attachment 1 of this application.

28 This is included on the following sheets of the 2012 IRM Rate Generator":

29 Sheet "4. Current MFC";

Sheet "5. Current DVR";
Sheet "6. Current Rate_Riders";
Sheet "7. Current RTSR-Network"; and
Sheet "8. Current RTSR-Connection".

The Smart Meter Funding Adder

West Coast Huron's Smart Meter Funding Adder of \$2.03 expires as of April 30, 2012. Accordingly, no Smart Meter Rate adders are proposed as part of the current IRM application. West Coast Huron plans to file an application with the Board for final disposition in 2012 as part of its 2013 Cost of Service re-basing application.

This is detailed in Exhibit 1, Tab 2, Schedule 8 of this application.

This is not included in the 2012 IRM Rate Generator.

Z-factor

West Coast Huron has a proposed Tornado Relief Funding Adder application before the Board currently (EB-2011-0335).

This is detailed in Exhibit 1, Tab 2, Schedule 3 of this application.

Proposed 2012 Tariff of Rates and Charges

This is detailed in Exhibit 1, Tab 1, Schedule 7, Attachment 1 of this application.

Bill Impacts

West Coast Huron proposes that the following monthly bill impacts be used for notice purposes.

Summary of Monthly Bill Impacts

	Delivery Bill Impact %	Total Bill Impact \$'s	Total Bill Impact %
Residential	8.7%	3.19	2.9%
General Service Less Than 50 kW	21.8%	15.34	5.9%

This is detailed in Exhibit 1, Tab 1, Schedule 8, of this application.

Detailed calculations per the OEB IRM Rate Generator can be found in Exhibit 1, Tab 1, Schedule 8, Attachment 1 of this application.

Detailed calculations per the Elenchus ED Rate Generator can be found in Exhibit 1, Tab 1, Schedule 8, Attachment 2 of this application.

3. Other Matters

West Coast Huron does not propose changes in the following matters:

Distribution Loss Factors, Transformer Allowance for Ownership, Specific Service Charges and Retail Service Charges

This is included on the following sheets of the 2012 IRM Rate Generator”:

Sheet “18. LF - Current and Proposed”;

Sheet” 19. Other Charges”; and

Sheet” 20. 2012 Final Tariff”.

microFIT Generator Rate

In EB-2009-0326, the Board directed all distributors to establish a separate service classification for microFIT generators as of September 21, 2009,. A province-wide uniform fixed monthly service charge applicable to microFIT generator accounts was set by the Board at \$5.25. West Coast Huron continues to apply this monthly service charge.

This is included on the following sheets of the 2012 IRM Rate Generator”:

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 1

Tab1

Schedule 5

Page 6 of 6

1 Sheet" 20. 2012 Final Tariff".

2

1 Supporting Documentation

2

3

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 1

Tab1

Schedule 6

Attachment1

Attachment 1 of 7

Current Tariff Sheet

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2011

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

EB-2011-0335

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. 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	\$	14.08
Smart Meter Funding Adder – effective until April 30, 2012	\$	2.03
Tornado Relief Funding Adder – effective until December 31, 2016	\$	5.42
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.21
Distribution Volumetric Rate	\$/kWh	0.0182
Rate Rider for Global Adjustment Sub-Account (2010) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Global Adjustment Sub-Account (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0052
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0007)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kWh	(0.0028)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0050
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0045

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2011

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

EB-2011-0335

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW and, Town Houses and Condominiums described in section 3.1.8 of the distributor's Conditions of Service that require centralized bulk metering. General Service Buildings are defined as buildings that are used for purposes other than single family dwellings. 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	\$	33.43
Smart Meter Funding Adder – effective until April 30, 2012	\$	2.03
Tornado Relief Funding Adder – effective until December 31, 2016	\$	12.66
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.50
Distribution Volumetric Rate	\$/kWh	0.0115
Rate Rider for Global Adjustment Sub-Account (2010) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Global Adjustment Sub-Account (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0052
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0008)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kWh	(0.0031)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040

MONTHLY RATES AND CHARGES – Regulatory Component

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2011

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

EB-2011-0335

GENERAL SERVICE 50 to 499 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Customers requiring a connection with a connected load, whose average monthly maximum demand used, for billing purposes, is, or is forecast to be, equal to or greater than 50 kW but less than 500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	402.29
Smart Meter Funding Adder – effective until April 30, 2012	\$	2.03
Tornado Relief Funding Adder – effective until December 31, 2016	\$	130.61
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	5.29
Distribution Volumetric Rate	\$/kW	1.7872
Rate Rider for Global Adjustment Sub-Account (2010) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	0.1140
Rate Rider for Global Adjustment Sub-Account (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	1.6490
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.2437)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(1.0315)
Retail Transmission Rate – Network Service Rate	\$/kW	1.8353
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5961

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2011

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

EB-2011-0335

GENERAL SERVICE 500 to 4,999 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Customers requiring a connection with a connected load, whose average monthly maximum demand used, for billing purposes, is, or is forecast to be, equal to or greater than 500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	3,023.14
Smart Meter Funding Adder – effective until April 30, 2012	\$	2.03
Tornado Relief Funding Adder – effective until December 31, 2016	\$	1,313.89
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	44.54
Distribution Volumetric Rate	\$/kW	1.5371
Rate Rider for Global Adjustment Sub-Account (2010) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	0.1602
Rate Rider for Global Adjustment Sub-Account (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	2.6271
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.3098)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(1.6258)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9493
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7498

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2011

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

EB-2011-0335

LARGE USE SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Customers requiring a connection with a connected load or 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, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	9031.26
Smart Meter Funding Adder – effective until April 30, 2012	\$	2.03
Tornado Relief Funding Adder – effective until December 31, 2016	\$	4,583.74
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	196.90
Distribution Volumetric Rate	\$/kW	1.1806
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.3787)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(1.4875)
Retail Transmission Rate – Network Service Rate	\$/kW	2.1585
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.0008

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2011

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

EB-2011-0335

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak 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 street lighting, billboards, etc. The level of consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of 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)	\$	33.44
Tornado Relief Funding Adder – effective until December 31, 2016	\$	13.48
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.63
Distribution Volumetric Rate	\$/kWh	0.0296
Rate Rider for Global Adjustment Sub-Account (2010) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Global Adjustment Sub-Account (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0052
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0008)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kWh	(0.0026)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040

MONTHLY RATES AND CHARGES – Regulatory Component

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2011

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approved schedules of Rates, Charges and Loss Factors**

EB-2011-0335

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.

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)	\$	5.64
Tornado Relief Funding Adder – effective until December 31, 2016	\$	2.10
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.08
Distribution Volumetric Rate	\$/kW	10.7442
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.1080)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(0.6151)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3913
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2596

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2011

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

EB-2011-0335

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connection load times the required lighting times established in the approved OEB street lighting load shape template. Street Lighting plant, facilities or equipment owned by the customer are subject to the ESA requirements. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	1.95
Tornado Relief Funding Adder – effective until December 31, 2016	\$	0.79
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.02
Distribution Volumetric Rate	\$/kW	10.6902
Rate Rider for Global Adjustment Sub-Account (2010) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	0.1395
Rate Rider for Global Adjustment Sub-Account (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	1.9447
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.2889)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(1.1890)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3842
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2596

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

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date October 1, 2011

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

EB-2011-0335

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	5.25
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West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2011

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

EB-2011-0335

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

Note – specific charges for each distributor

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
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	15.00
Meter Dispute Charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date October 1, 2011

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

EB-2011-0335

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0467
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0362
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 1

Tab1

Schedule 6

Attachment2

Attachment 2 of 7

Revenue Requirement Workform ("RRWF")



REVENUE REQUIREMENT WORK FORM

Name of LDC: West Coast Huron Energy (1)
File Number: EB-2008-0248
Rate Year: 2009
Version: 1.0

Table of Content

<u>Sheet</u>	<u>Name</u>
A	Data Input Sheet
1	Rate Base
2	Utility Income
3	Taxes/PILS
4	Capitalization/Cost of Capital
5	Revenue Sufficiency/Deficiency
6	Revenue Requirement
7	Bill Impacts

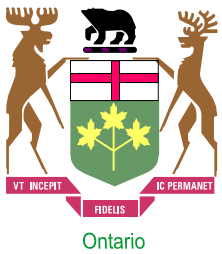
Notes:

(1) Pale green cells represent inputs

(2) **Please note that this model uses MACROS. Before starting, please ensure that macros have been enabled.**

Copyright

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



REVENUE REQUIREMENT WORK FORM

Name of LDC: West Coast Huron Energy

File Number: EB-2008-0248

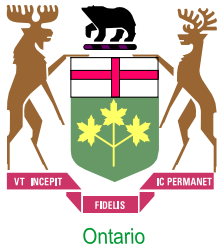
Rate Year: 2009

Data Input										(1)
Application			Adjustments			Per Board Decision				
1	<u>Rate Base</u>									
	Gross Fixed Assets (average)	\$5,905,783	(4)	\$6,169			\$5,911,951			
	Accumulated Depreciation (average)	(\$2,038,760)	(5)	\$8,677			(\$2,030,083)			
	<u>Allowance for Working Capital:</u>									
	Controllable Expenses	\$1,806,250	(6)	(\$261,900)			\$1,544,350			
	Cost of Power	\$6,122,510		\$502,996			\$6,625,506			
	Working Capital Rate (%)	15.00%					15.00%			
2	<u>Utility Income</u>									
	Operating Revenues:									
	Distribution Revenue at Current Rates	\$1,826,414					\$1,826,414			
	Distribution Revenue at Proposed Rates	\$2,575,672					\$2,210,927			
	<u>Other Revenue:</u>									
	Specific Service Charges	\$24,145					\$24,145			
	Late Payment Charges	\$13,647					\$13,647			
	Other Distribution Revenue	\$54,904					\$54,904			
	Other Income and Deductions									
	<u>Operating Expenses:</u>									
	OM+A Expenses	\$1,806,250		(\$261,900)			\$1,544,350			
	Depreciation/Amortization	\$350,459		(\$17,354)			\$333,105			
	Property taxes									
	<u>Capital taxes</u>	\$13,442					\$12,137			
	Other expenses									
3	<u>Taxes/PILs</u>									
	Taxable Income:									
	Adjustments required to arrive at taxable income	\$36,160	(3)				\$43,410			
	<u>Utility Income Taxes and Rates:</u>									
	Income taxes (not grossed up)	\$31,285					\$24,274			
	<u>Income taxes (grossed up)</u>	\$38,293					\$29,071			
	Capital Taxes	\$13,442					\$12,137			
	Federal tax (%)	12.80%					11.00%			
	Provincial tax (%)	5.50%					5.50%			
	Income Tax Credits									
4	<u>Capitalization/Cost of Capital</u>									
	<u>Capital Structure:</u>									
	Long-term debt Capitalization Ratio (%)	52.7%					52.7%			
	Short-term debt Capitalization Ratio (%)	4.0%	(2)				4.0%	(2)		
	Common Equity Capitalization Ratio (%)	43.3%					43.3%			
	Preferred Shares Capitalization Ratio (%)									
	<u>Cost of Capital</u>									
	Long-term debt Cost Rate (%)	6.17%					7.62%			
	Short-term debt Cost Rate (%)	4.47%					1.33%			
	Common Equity Cost Rate (%)	8.68%					8.01%			
	Preferred Shares Cost Rate (%)									

Notes:

This input sheet provides all inputs needed to complete sheets 1 through 6 (Rate Base through Revenue Requirement), except for Notes that the utility may wish to use to support the components. Notes should be put on the applicable pages to understand the context of each such note.

- (1) All inputs are in dollars (\$) except where inputs are individually identified as percentages (%)
- (2) 4.0% unless an Applicant has proposed or been approved for another amount.
- (3) Net of addbacks and deductions to arrive at taxable income.
- (4) Average of Gross Fixed Assets at beginning and end of the Test Year
- (5) Average of Accumulated Depreciation at the beginning and end of the Test Year. Enter as a negative amount.



REVENUE REQUIREMENT WORK FORM

Name of LDC: West Coast Huron Energy

File Number: EB-2008-0248

Rate Year: 2009

Ontario

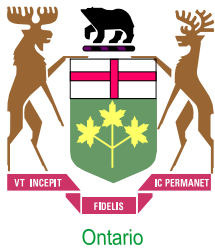
Rate Base

Line No.	Particulars		Application	Adjustments	Per Board Decision
1	Gross Fixed Assets (average)	(3)	\$5,905,783	\$6,169	\$5,911,951
2	Accumulated Depreciation (average)	(3)	(\$2,038,760)	\$8,677	(\$2,030,083)
3	Net Fixed Assets (average)	(3)	\$3,867,022	\$14,845	\$3,881,868
4	Allowance for Working Capital	(1)	\$1,189,314	\$36,164	\$1,225,478
5	Total Rate Base		\$5,056,336	\$51,010	\$5,107,346

(1) Allowance for Working Capital - Derivation					
6	Controllable Expenses		\$1,806,250	(\$261,900)	\$1,544,350
7	Cost of Power		\$6,122,510	\$502,996	\$6,625,506
8	Working Capital Base		\$7,928,760	\$241,096	\$8,169,856
9	Working Capital Rate %	(2)	15.00%		15.00%
10	Working Capital Allowance		\$1,189,314	\$36,164	\$1,225,478

Notes

- (2) Generally 15%. Some distributors may have a unique rate due as a result of a lead-lag study.
 (3) Average of opening and closing balances for the year.



REVENUE REQUIREMENT WORK FORM

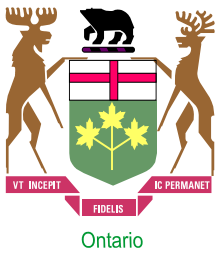
Name of LDC: West Coast Huron Energy
 File Number: EB-2008-0248
 Rate Year: 2009

Utility income

Line No.	Particulars	Application	Adjustments	Per Board Decision
<u>Operating Revenues:</u>				
1	Distribution Revenue (at Proposed Rates)	\$2,575,672	(\$364,746)	\$2,210,927
2	Other Revenue (1)	\$92,696	\$ -	\$92,696
3	Total Operating Revenues	\$2,668,368	(\$364,746)	\$2,303,623
<u>Operating Expenses:</u>				
4	OM+A Expenses	\$1,806,250	(\$261,900)	\$1,544,350
5	Depreciation/Amortization	\$350,459	(\$17,354)	\$333,105
6	Property taxes	\$ -	\$ -	\$ -
7	Capital taxes	\$13,442	(\$1,306)	\$12,137
8	Other expense	\$ -	\$ -	\$ -
9	Subtotal	\$2,170,151	(\$280,559)	\$1,889,592
10	Deemed Interest Expense	\$173,253	\$34,445	\$207,698
11	Total Expenses (lines 4 to 10)	\$2,343,404	(\$246,114)	\$2,097,290
12	Utility income before income taxes	\$324,965	(\$118,632)	\$206,333
13	Income taxes (grossed-up)	\$38,293	(\$9,223)	\$29,071
14	Utility net income	\$286,671	(\$109,409)	\$177,262

Notes

(1)	Other Revenues / Revenue Offsets		
	Specific Service Charges	\$24,145	\$24,145
	Late Payment Charges	\$13,647	\$13,647
	Other Distribution Revenue	\$54,904	\$54,904
	Other Income and Deductions	\$ -	\$ -
	Total Revenue Offsets	\$92,696	\$92,696



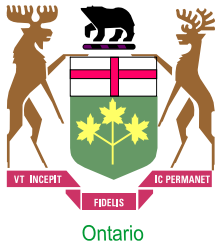
REVENUE REQUIREMENT WORK FORM

Name of LDC: West Coast Huron Energy
 File Number: EB-2008-0248
 Rate Year: 2009

Taxes/PILs

Line No.	Particulars	Application	Per Board Decision
<u>Determination of Taxable Income</u>			
1	Utility net income	\$190,171	\$177,262
2	Adjustments required to arrive at taxable utility income	\$36,160	\$43,410
3	Taxable income	<u>\$226,331</u>	<u>\$220,672</u>
<u>Calculation of Utility income Taxes</u>			
4	Income taxes	\$31,285	\$24,274
5	Capital taxes	<u>\$13,442</u>	<u>\$12,137</u>
6	Total taxes	<u>\$44,728</u>	<u>\$36,411</u>
7	Gross-up of Income Taxes	<u>\$7,008</u>	<u>\$4,797</u>
8	Grossed-up Income Taxes	<u>\$38,293</u>	<u>\$29,071</u>
9	PILs / tax Allowance (Grossed-up Income taxes + Capital taxes)	<u>\$51,736</u>	<u>\$41,208</u>
10	Other tax Credits	\$ -	\$ -
<u>Tax Rates</u>			
11	Federal tax (%)	12.80%	11.00%
12	Provincial tax (%)	<u>5.50%</u>	<u>5.50%</u>
13	Total tax rate (%)	<u>18.30%</u>	<u>16.50%</u>

Notes



REVENUE REQUIREMENT WORK FORM

Name of LDC: West Coast Huron Energy

File Number: EB-2008-0248

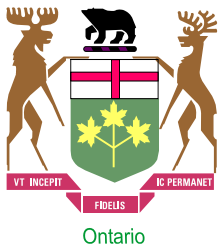
Rate Year: 2009

Capitalization/Cost of Capital

Line No.	Particulars	Capitalization Ratio		Cost Rate	Return
		(%)	(\$)	(%)	(\$)
Application					
	Debt				
1	Long-term Debt	52.67%	\$2,663,172	6.17%	\$164,212
2	Short-term Debt	4.00%	\$202,253	4.47%	\$9,041
3	Total Debt	56.67%	\$2,865,426	6.05%	\$173,253
	Equity				
4	Common Equity	43.33%	\$2,190,911	8.68%	\$190,171
5	Preferred Shares	0.00%	\$ -	0.00%	\$ -
6	Total Equity	43.33%	\$2,190,911	8.68%	\$190,171
7	Total	100%	\$5,056,336	7.19%	\$363,424
Per Board Decision					
	Debt				
8	Long-term Debt	52.67%	\$2,690,039	7.62%	\$204,981
9	Short-term Debt	4.00%	\$204,294	1.33%	\$2,717
10	Total Debt	56.67%	\$2,894,333	7.18%	\$207,698
	Equity				
11	Common Equity	43.3%	\$2,213,013	8.01%	\$177,262
12	Preferred Shares	0.0%	\$ -	0.00%	\$ -
13	Total Equity	43.3%	\$2,213,013	8.01%	\$177,262
14	Total	100%	\$5,107,346	7.54%	\$384,960

Notes

(1) 4.0% unless an Applicant has proposed or been approved for another amount.



REVENUE REQUIREMENT WORK FORM

Name of LDC: West Coast Huron Energy

File Number: EB-2008-0248

Rate Year: 2009

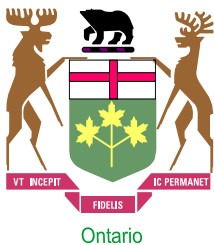
Ontario

Revenue Sufficiency/Deficiency

Line No.	Particulars	Per Application		Per Board Decision	
		At Current Approved Rates	At Proposed Rates	At Current Approved Rates	At Proposed Rates
1	Revenue Deficiency from Below		\$665,161		\$399,048
2	Distribution Revenue	\$1,826,414	\$1,910,511	\$1,826,414	\$1,811,879
3	Other Operating Revenue Offsets - net	\$92,696	\$92,696	\$92,696	\$92,696
4	Total Revenue	\$1,919,110	\$2,668,368	\$1,919,110	\$2,303,623
5	Operating Expenses	\$2,170,151	\$2,170,151	\$1,889,592	\$1,889,592
6	Deemed Interest Expense	\$173,253	\$173,253	\$207,698	\$207,698
	Total Cost and Expenses	\$2,343,404	\$2,343,404	\$2,097,290	\$2,097,290
7	Utility Income Before Income Taxes	(\$424,294)	\$324,965	(\$178,180)	\$206,333
8	Tax Adjustments to Accounting				
8	Income per 2009 PILs	\$36,160	\$36,160	\$43,410	\$43,410
9	Taxable Income	(\$388,134)	\$361,125	(\$134,770)	\$249,743
10	Income Tax Rate	18.30%	18.30%	16.50%	16.50%
11	Income Tax on Taxable Income	(\$71,028)	\$66,086	(\$22,237)	\$41,208
12	Income Tax Credits	\$ -	\$ -	\$ -	\$ -
13	Utility Net Income	(\$353,265)	\$286,671	(\$155,943)	\$177,262
14	Utility Rate Base	\$5,056,336	\$5,056,336	\$5,107,346	\$5,107,346
	Deemed Equity Portion of Rate Base	\$2,190,911	\$2,190,911	\$2,213,013	\$2,213,013
15	Income/Equity Rate Base (%)	-16.12%	13.08%	-7.05%	8.01%
16	Target Return - Equity on Rate Base	8.68%	8.68%	8.01%	8.01%
	Sufficiency/Deficiency in Return on Equity	-24.80%	4.40%	-15.06%	0.00%
17	Indicated Rate of Return	-3.56%	9.10%	1.01%	7.54%
18	Requested Rate of Return on Rate Base	7.19%	7.19%	7.54%	7.54%
19	Sufficiency/Deficiency in Rate of Return	-10.75%	1.91%	-6.52%	0.00%
20	Target Return on Equity	\$190,171	\$190,171	\$177,262	\$177,262
21	Revenue Sufficiency/Deficiency	\$543,436	\$96,500	\$333,205	\$ -
22	Gross Revenue Sufficiency/Deficiency	\$665,161 (1)		\$399,048 (1)	

Notes:

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



REVENUE REQUIREMENT WORK FORM

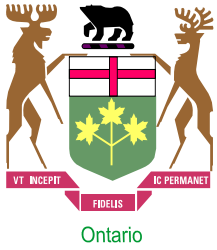
Name of LDC: West Coast Huron Energy
 File Number: EB-2008-0248
 Rate Year: 2009

Revenue Requirement			
Line No.	Particulars	Application	Per Board Decision
1	OM&A Expenses	\$1,806,250	\$1,544,350
2	Amortization/Depreciation	\$350,459	\$333,105
3	Property Taxes	\$ -	\$ -
4	Capital Taxes	\$13,442	\$12,137
5	Income Taxes (Grossed up)	\$38,293	\$29,071
6	Other Expenses	\$ -	\$ -
7	Return		
	Deemed Interest Expense	\$173,253	\$207,698
	Return on Deemed Equity	\$190,171	\$177,262
8	Distribution Revenue Requirement before Revenues	<u>\$2,571,868</u>	<u>\$2,303,623</u>
9	Distribution revenue	\$2,575,672	\$2,210,927
10	Other revenue	<u>\$92,696</u>	<u>\$92,696</u>
11	Total revenue	<u>\$2,668,368</u>	<u>\$2,303,623</u>
12	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	<u>\$96,500 (1)</u>	<u>\$ - (1)</u>

Notes

(1)

Line 11 - Line 8



REVENUE REQUIREMENT WORK FORM

Name of LDC: West Coast Huron Energy
File Number: EB-2008-0248
Rate Year: 2009

		Selected Delivery Charge and Bill Impacts Per Draft Rate Order								
		Monthly Delivery Charge					Total Bill			
		Current	Per Draft Rate Order	Change			Current	Per Draft Rate Order	Change	
				\$	%					
Residential	1000 kWh/month	\$ 22.49	\$ 31.97	\$ 9.48	42.2%		\$ 103.18	\$ 107.14	\$ 3.97	3.8%
GS < 50kW	2000 kWh/month	\$ 43.86	\$ 55.96	\$ 12.10	27.6%		\$ 199.67	\$ 207.82	\$ 8.15	4.1%

Notes:

Attachment 3 of 7

2009 Reporting and Record-keeping Requirements (“RRR”)

Ontario Energy Board



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E2.1.5 Performance Based Regulation

September 7, 2011

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Customers, Demand and Revenues

Rate Class	Customers/Connections	Billed kW	Billed kWh	Revenues Account (4080)
Residential Customers	3,231		25,808,454.00	899,422.41
General Service < 50 kW Customers	474		14,454,059.00	313,302.01
General Service >= 50 kW Customers	53	104,358	38,867,967.00	531,059.56
Large User (>5,000 kW) Customers	1	169,745	75,068,855.70	262,735.28
Street Lighting Connections	1,280	2,691	1,002,011.00	36,885.65
Sentinel Lighting Connections	13		23,314.00	1,414.37
Sub Transmission Customers				
Scattered Unmetered Load Connections	4		94,310.00	3,352.00

2009					
	#CUST	KW	KWH		\$
GS >50	50	72,724.60	22,958,172.00	\$	352,769.51
TOU (INTERVAL)	3	31,633.40	15,909,795.00	\$	178,290.05
TOTALS	53	104,358.00	38,867,967.00	\$	531,059.56

West Coast Huron Energy Inc.

EB-2011-0203

Filed on: November 07, 2011

Exhibit 1

Tab 1

Schedule 6

Attachment 3.2

Page 2 of 3

West Coast Huron Energy Inc.

EB-2011-0203

Filed on: November 07, 2011

Exhibit 1

Tab 1

Schedule 6

Attachment 3.2

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Attachment 4 of 7

2010 Reporting and Record-keeping Requirements (“RRR”)

Ontario Energy Board

E2.1.5 Performance Based Regulation

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August 16, 2011

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Customers, Demand and Revenues

Rate Class	Customers/Connections	Billed kW	Billed kWh	Revenues Account (4080)
Residential Customers	3,237		26,431,108.00	1,072,220.26
General Service < 50 kW Customers	483		14,687,390.00	373,790.76
General Service >= 50 kW Customers	49	100,518	36,793,399.00	535,950.32
Large User (>5,000 kW) Customers	1	146,946	60,219,888.70	280,226.92
Street Lighting Connections	1,280	2,677	999,268.00	61,795.14
Sentinel Lighting Connections	13		23,194.00	1,669.44
Sub Transmission Customers				
Intermediate Service				
Scattered Unmetered Load Connections	4		84,324.00	3,926.51
Embedded Distributor(s)				
Total (Auto-Calculated)	5,067	250,141	139,238,571.70	2,329,579.35

FAQ

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GODERICH HYDRO 2010

	CUST/CONN	BILLED KW	BILLED KWH	REVENUES ACCT
GS>=50	47	69,392.80	21,954,247.00	\$ 375,300.97
GS500-4999	2	31,125.40	14,839,152.00	\$ 160,649.35
TOTAL REPORTED...	49	100,518.20	36,793,399.00	\$ 535,950.32

PLEASE NOTE: INCLUDES UNBILLED KWH & \$ WITH NO UPLIFT CONS.

Note: West Coast Huron reported consolidated values to The Board for its General Service Greater Than 50 kW customers. The above is the breakdown used to allocate to the two customer groups.

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 1

Tab1

Schedule 6

Attachment5

Attachment 5 of 7

Past Decision EB-2008-0248

**Ontario Energy
Board**

**Commission de
l'énergie
de l'Ontario**



EB-2008-0248

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

AND IN THE MATTER OF an application by West
Coast Huron Energy Inc. for an order approving or
fixing just and reasonable rates and other charges for
the distribution of electricity to be effective May 1,
2009.

BEFORE: **Cathy Spoel**
Presiding Member

Pamela Nowina
Member and Vice-Chair

DECISION AND ORDER

June 17, 2009

BACKGROUND

West Coast Huron Energy Inc. (“WCHE” or the “Applicant”) filed an application with the Ontario Energy Board on September 11, 2008, under section 78 of the *Ontario Energy Board Act, 1998*, seeking approval for changes to the rates that it charges for electricity distribution to be effective May 1, 2009. WCHE is the licensed electricity distributor serving the Town of Goderich.

WCHE is one of about 80 electricity distributors in Ontario that are regulated by the Board. In 2006, the Board announced the establishment of a multi-year electricity distribution rate-setting plan for the years 2007-2010. In an effort to assist distributors in preparing their applications, the Board issued the *Filing Requirements for Transmission and Distribution Applications* on November 14, 2006. Chapter 2 of that document outlines the filing requirements for cost of service rate applications, based on a forward test year, by electricity distributors.

On January 30, 2008, as part of the plan, the Board indicated that WCHE would be one of the electricity distributors to have its rates rebased for the 2009 rate year. Accordingly, WCHE filed a cost of service application based on 2009 as the forward test year.

The Board assigned file number EB-2008-0248 to the application and issued a Notice of Application and Hearing dated September 26, 2008. The Board approved four interventions: the Association of Major Power Consumers in Ontario (AMPCO), School Energy Coalition (SEC), and the Vulnerable Energy Consumers Coalition (VECC). Board staff submitted interrogatories and also made submissions. AMPCO did not make final submissions. The Board determined that this application would be decided by way of a written hearing.

Two rounds of written interrogatories were undertaken as well as a short telephone conference call which resulted in the filing of a number of updated interrogatory responses by the Applicant. The hearing closed with filing of WCHE’s reply argument on March 31, 2009 and a supplementary reply argument on April 3, 2009.

The full record is available at the Board’s offices.

In its original application, WCHE requested a revenue requirement of \$2,684,672 to be recovered in new distribution rates effective May 1, 2009. The resulting requested rate increase was estimated as a 50% increase over 2008 on the delivery component of the bill for a residential customer consuming 1,000 kWh per month.

The following aspects of WCHE's application for rates were accepted by all parties:

- Asset Management
- Service Reliability
- Transformer Ownership Allowance
- Revenue Offsets

The Board accepts the Applicant's evidence on these matters and the resultant rate consequences.

THE ISSUES

The issues listed below were raised in the submissions filed by Board staff, SEC and VECC and are addressed in the following sections of the Decision:

- Load Forecast
- Operating, Maintenance & Administrative Expenses
- Payments in Lieu of Taxes
- Capital Expenditures and Rate Base
- Long-term Debt Rate
- Smart Meter Rate Adder
- Cost Allocation and Rate Design
- Deferral and Variance Accounts

LOAD FORECAST

In the original pre-filed evidence, WCHE determined the 2008 Bridge Year and 2009 Test Year customer count by class. It also determined the kWh forecast and the kW forecast for appropriate classes by customer class and presented variance analyses in support of the forecasts.

WCHE provided additional information in response to two rounds of forecasting interrogatories. On January 16, 2009, the Applicant filed a revised load forecasting exhibit that utilized an expanded methodology; this provided both a modified forecast and additional clarification.

In reply to VECC Interrogatory #2, the Applicant provided data that showed that the 2008 year-end customer count forecast was noticeably higher than the November 2008 actual customer count.

In reply to Board staff supplementary Interrogatory #3, the Applicant noted that the effect of a “rounding error” it had made was to increase the forecasted number of customers by a small margin.

WCHE stated in Exhibit 3/Tab2/Schedule1/page 2 and confirmed in VECC Supplementary Interrogatory #4, that the *average* weather-normalized consumption over the 2002-2007 period was calculated for each of the three weather-sensitive classes. These three values were then used to forecast the 2008 and 2009 kWh forecasts for the appropriate classes.

In response to Board staff Supplementary Interrogatory #2, the Applicant acknowledged that it had not considered broader economic effects. In the same interrogatory and in response to the SEC Interrogatory #5, WCHE acknowledged that it had not taken into account the impact of Conservation and Demand Management (CDM).

Methodology and Model

For the weather sensitive classes, WCHE projected the annual average growth in the number of customers during the 2002-2007 period to continue for 2008 and 2009. For the other classes, it essentially maintained the 2007 actual customer count for 2008 and 2009.

The weather-normalized load forecast was developed using a variation of the established Normalized Average Consumption (NAC) approach. For each of the weather sensitive classes, the Applicant weather-corrected each of the 2002 to 2007 kWh loads using the weather-normalization factors available from the IESO website. It then determined the overall average annual consumption by class

over the 2002 to 2007 period. The forecast loads for 2008 and 2009 were determined by multiplying the average NAC value by the forecasted number of customers in that class. A somewhat similar but non-weather normalization approach was used for the other classes. The kW demand forecast was established in a similar manner.

The Applicant took two significant customer events - the Volvo plant closure and the Sifto Salt expansion - into account in the development of its customer count and energy forecasts.

Results

Customer count historical growth was 0.8% per annum and the forecast growth for the test year is 0.75% per annum. The 2009 forecast customer count is 5,285. The historical energy growth was 2.0% per annum with a forecast growth of 2.2% per annum. The 2009 forecast load is 144.3 GWh.

In its submission, Board staff noted that the Applicant's methodology does not take into account future economic conditions, characterized the methodology as a "rear-view mirror" approach and expressed reservations about the methodology's ability to produce an accurate forecast. Board staff also expressed reservations about the overestimated customer count. Board staff stated that it plotted the annual NAC values and found a pronounced downward slope in each of the three weather-sensitive NAC streams. Staff observed that had WCHE used the trend values rather than average values, this would have resulted in a lower kWh forecast - perhaps as much as 5% lower for these classes. Board staff also noted that the inclusion of broader economic effects and/or CDM would likely have further reduced the energy forecast.

VECC's primary concern was the Applicant's use of the IESO weather normalization factors and the consequential lower load forecast these factors produce. VECC noted that the IESO factors were the Province-wide average of weather impacts and weather sensitive loads and there was absolutely no basis on which to assume that the IESO factors were appropriate to the Applicant's locality. VECC also expressed concern with the adjustment which the Applicant had made for the delayed closure of the Volvo facilities. It went on to submit that either the forecast should be adjusted or some mechanism be established to

correct the expected revenue over recovery (such as a deferral account). VECC submitted that the 2009 customer count by rate class and the method it proposed for calculating load should be adopted by the Board.

In Reply, WCHE acknowledged the potential over estimation of load resulting from using the averaging calculation and submitted that the Board-approved rates should be based on the trending calculation. The Applicant also submitted that given the absence of localized weather normalization data, the IESO data is the best available and is most appropriate for use in this application. The Applicant supported VECC's submission that a variance account should be established to track the expected over recovery from the delayed closure of the Volvo accounts. It also supported VECC's submission that the customer count forecast is sufficiently accurate and does not require adjustment.

Board Findings

The Board is prepared to accept the Applicant's load forecasting methodology and its utilization of IESO data. The Board accepts the use of the IESO data as the best available in the absence of local weather normalization data. In future cases, the Board would prefer that WCHE use specific local data.

To address the removal of Volvo load from the load forecast and the acknowledgement that the Volvo plant has not entirely ceased operation, the Board directs the Applicant to track the over-recovery associated with the delayed closure of the Volvo facilities in Account 1572.

While the Board notes that customer count may be overestimated and the absence of broader economic and CDM effects, the Board accepts the Applicant's customer count and load forecast for the purpose of setting rates in this application.

OPERATING COSTS

Operating costs include OM&A expenses, depreciation and amortization expenses, payments in lieu of taxes ("PILs"), and the cost of debt. PILs are proxies for capital and income taxes that, otherwise, would have to be paid if the distributor were not owned by a municipality.

The final PILs allowance for ratemaking purposes is determined after the Board makes its findings on other relevant parts of the application.

Operating costs also include interest charges on the distributor's debt. These are dealt with in the cost of capital section of the Decision. The Board deals with OM&A expenses and PILs below.

OM&A Expenses

The table below shows the components of WCHE's proposed OM&A expenses for 2009 and compares them with previous years.

OM&A Expenses (\$)				
	2006 Board Approved	2007 Actual	2008 Bridge Year	2009 Forecast
Operations	355,584	266,504	237,000	380,750
Maintenance	2,821	43,195	109,300	91,800
Billing & Collecting	300,181	378,933	399,324	436,800
Community Relations	35,976	30,797	20,000	26,000
Administrative & General (excl. LV)	419,717	652,188	641,900	870,900
TOTAL	1,114,279	1,371,617	1,407,524	1,806,250

The Board notes that the increase in total OM&A expenses is 31.7% over 2007 actual levels.¹ The issues raised by Board staff and the intervenors were related to the areas of: One-Time Costs (post-retirement benefits and regulatory costs), Charitable Expenses, Purchased Services and IT costs and the overall level of O&M costs.

¹ Total OM&A excludes PILs and property taxes.

One Time Costs*i) Post Retirement Benefits*

Board Staff, SEC and VECC pointed out that WCHE had included a one-time cost associated with post-retirement non-pension benefits of \$150,000 in the 2009 Operating Cost forecast. Board staff noted that WCHE auditor's report to the 2007 Financial Statements stated that the auditor could not support the reasonableness of this estimate. According to the Applicant, the \$150,000 was a management estimate supported by a draft report from MEARIE Actuarial Services and Dion, Durrell + Associates Inc. on the actuarial valuation of the utility's exposure to future benefit liabilities. A copy of the Executive Summary of this report was submitted in response to SEC Supplemental Interrogatory #5.

Intervenors and Board staff raised concerns over the appropriate amount to reflect this obligation in the test year. Board staff suggested an amortization of 4 years to yield an annual amount of \$37,500.

VECC submitted that it was not clear if the estimate of \$150,000 was in terms of present value, and if it was, what discount rate was used, what time horizon was used and what the future costs were. VECC concluded that due to a lack of evidentiary support, intervenors had no basis upon which to test management's estimate as to the reasonableness of this cost claim. VECC stated that it believed that the onus is on the Applicant to support costs claimed, but in this case, denial of any amount did not seem appropriate and suggested \$30,000, an amount lower than the Board staff amount, to recognize the poor support in the record for the total \$150,000 claim.

SEC submitted that it was unsure what the true amount was for Post Retirement Benefits: the \$150,000 amount applied for, the transitional obligation of \$192,877 as stated in the MEARIE draft report or the \$42,000 "benefit expense for the following 12 months", also from the MEARIE report. SEC concluded that there does not appear to be any justification for the \$150,000 cost in 2009 for post-retirement benefits and that the proper amount appeared to be \$42,000.

In Reply, WCHE stated that it agreed that the one-time cost of \$150,000 should be amortized over 4 years as Board staff suggested, for an expense of \$37,500. WCHE also pointed out that the actuarial report detailed an additional on-going

annual cost of \$42,000. Therefore, the total annual amount requested by WCHE in this application was amended to \$79,500.

Board Findings

The Board is concerned with the lack of a reliable record regarding this aspect of the Operating Cost budget. The \$150,000 initially appeared in the application as a management estimate, an amount which was not endorsed by WCHE's auditor. Then the Applicant produced excerpts of a draft MEARIE report that provided some evidence as to the origins of the original amount. Then in reply argument, WCHE adopted the suggestion of Board staff that if this item is approved, it should be amortized over 4 years. In addition, WCHE then added the annual amount of \$42,000 from the report excerpt, for an annual total of \$79,500. WCHE's responses on this issue seemed to evolve as the proceeding progressed.

The Board finds that the evidence presented and submissions provided by the Applicant are not sufficient on this issue. The Board agrees with the VECC submission that given the lack of evidentiary support, intervenors have no basis upon which to test management's estimates as to the reasonableness of this claim. The Board has no confidence in the amount requested by WCHE, nor the basis for that claimed amount. Even WCHE's reply submission does not address the specific issues raised by VECC and Board staff in this important area. The Board finds that WCHE has not met the Board's evidentiary requirements in this area and therefore finds that the entire O&M amount of \$150,000 will not be allowed for recovery in rates. The Board directs WCHE to reduce the total OM&A expenses of \$1,806,250 by \$150,000.

However, the Board is willing to provide WCHE with a further opportunity to address this aspect of its O&M budget. The Board will declare the rates established in this proceeding as interim for a 3 month period in order to provide WCHE with the opportunity to submit additional evidence on this specific area before finalizing the 2009 rates. The Board will establish a streamlined process to consider any new evidence on the amount to be included in rates for Post Retirement Benefits.

The Board is concerned with the apparently inconsistent and unclear evidence provided by WCHE in its original filing and interrogatory responses in this area.

This is especially important for an item as significant as Post Retirement Benefits. The Applicant has the onus to demonstrate that any material spending proposals are appropriately supported by accurate, verifiable and compelling evidence. This is particularly true for an extraordinary item of this magnitude. This evidence should form part of the original filing; related interrogatory responses should be consistent with the original filing, and with each other. This standard has not been met on the issue of Post Retirement Benefits.

The Board expects WCHE's filings on all matters in subsequent proceedings to meet a higher standard.

ii) Regulatory Costs

Evidence on regulatory costs was updated by WCHE as discovery proceeded. During the interrogatory phase, changes to on-going costs were made to correct for the omission of intervenor costs in the original application, and a decrease reflecting the lack of an oral hearing in the current proceeding. The response to Board staff Interrogatory #6 established the total on-going costs to be \$105,000 but possibly \$165,000 if \$60,000 in legal expenses is included. In the final February 27, 2009 evidence update, the total was amended to \$178,000. This included one-time costs of \$140,000, (including a new item of \$28,000 for intervenor costs) and on-going costs of \$38,000.

VECC submitted that oral hearing costs of \$35,000 (as established in the response to SEC Supplemental Interrogatory #1) should be removed from the total and that these reduced costs should be amortized over a four year period. SEC argued the one-time costs of \$140,000 should be amortized over 4 years at \$35,000 per year. SEC also argued that the regulatory cost amount in the O&MA totals was actually \$145,000 not \$140,000 so the reduction to the total OM&A should be \$110,000.

In Reply, WCHE adopted the one-time cost total of \$140,000 and submitted that this be recovered over 4 years for a charge of \$35,000 per annum. The Applicant also pointed out that in addition to these one time costs, it had on-going annual regulatory costs of \$38,000 for a revised total of \$78,000.

Board Findings

The Board is also concerned with the changing and unclear record regarding this aspect of the Operating Cost budget. It appears that the Applicant's initial estimate of \$105,000 was adjusted to \$165,000, items added and a final number calculated of \$178,000 (including one time costs of \$140,000).

However, the Board finds that the one-time costs of \$140,000 are comparable to other applicants and reasonable and therefore will permit recovery over 4 years at \$35,000 per year.

In addition, the Board is concerned by the increase in on-going regulatory costs to \$38,000 in the test year when the evidence (Response to Board staff Interrogatory #6, Schedule 6) indicated that on-going rate application costs (including accounting costs) were \$23,995 in 2006, \$29,177 in 2007 and \$8,163 in 2008. Therefore, the Board deems it reasonable that the on-going regulatory costs be limited to \$30,000 for the test year.

This yields an annual amount of \$65,000 to be included in 2009 rates.

Therefore, WCHE is to reduce its O&M budget of \$1,806,250 by \$100,000 (\$165,000 – 65,000).

Charitable Expenses

Board staff pointed out that WCHE had budgeted \$11,900 for charitable costs, and that these costs are not related to a winter warmth program. Board staff also pointed out that non winter warmth program charitable expenses are not permitted by the Board and they should be removed from the cost of service. SEC supported this position. WCHE did not respond to these submissions.

Board Findings

The Board finds that these costs are not appropriate for rate recovery and directs WCHE to reduce its O&M budget of \$1,806,250 by \$11,900.

Purchased Services

Board staff, VECC and SEC all made submissions on the topic of Purchased Services. Board staff focused on the increase in costs from \$40,000 in 2006 to

\$110,000 in 2009 in purchased Administrative and Environmental Services from the Town of Goderich. VECC supported staff's submission on this aspect.

SEC's submissions focused on the growth in services purchased from the Town of Goderich and expressed concern over explanations provided in interrogatory responses. SEC suggested that, as a result, total O&M be reduced by \$70,000, which is the 2006 to 2009 increase in Town of Goderich purchases.

VECC focused on the confusing evidence presented, when the total Purchase of Services amount grew from \$525,450 in the original application to \$625,950 (or \$671,959, depending on what was included) in interrogatory responses. VECC was concerned with the apparent increase in these costs. VECC also specifically mentioned what it termed to be the double digit percentage increases for IT support, billing and data processing costs since 2006 with a 30% increase from 2009 over 2008. VECC submitted that an appropriate increase would be one that approximates the rate of inflation.

In Reply, WCHE stated that it had updated the total purchased services amount as a response to Board staff Interrogatory #8b) and that the increase was due to the inclusion of amounts previously omitted that should have been considered purchased services in the original evidence: Exhibit 4/Tab 2/Schedule 6. WCHE also stated that this exhibit also should have been updated in the revised Application to reflect the response to Board staff Interrogatory #8b).

With regard to the specific purchased services from the Town of Goderich, WCHE indicated that the 2009 amount was the 2008 actual amount with a 3% increase for inflation.

In dealing with VECC's concern about IT costs, WCHE responded that the increase in IT support, billing and data processing was due to items that were included in this line item for 2009 being omitted from the 2006, 2007 and 2008 analysis. WCHE then presented a table that indicated that these costs have increased approximately \$30,000 since 2006.

Board Findings

The Board is again concerned with the apparently inconsistent and unclear evidence provided by WCHE in its original filing and interrogatory responses in this area. Board staff and intervenor submissions underlined the difficulty in understanding this area of the evidence. The Board again reminds the applicant

that it has the onus to demonstrate that any material spending proposals are appropriately supported by evidence. This evidence should form part of the original filing; related interrogatory responses should be consistent with the original filing, and with each other. Again, this standard has only marginally been met in this case.

At this time, and with reference to this specific area of proposed spending, the Board is prepared to accept the Applicant's explanations made in its final submissions and will make no specific adjustment for these items. The Board expects WCHE's filings in subsequent proceedings to meet a higher standard.

Total OM&A Costs/OM&A Costs per Customer

SEC submissions included a table that indicated that the cost per customer for WCHE had increased significantly from 2007 to 2009. This table showed that OM&A per customer had increased from \$356 in 2007, to \$362 in 2008 (1.7 %); and to \$461 in 2009 (27.3%). SEC submitted that the 2009 figure placed WCHE among the highest in the province. Board staff also mentioned their concern with increasing OM&A costs per customer.

The Applicant did not specifically respond to Board staff and intervenor submissions on total O&M costs and the cost per customer figures.

Board Findings

The Board is concerned with the total O&M costs and the increase in these costs as presented by WCHE in this application. In this Decision, the Board has directed the Applicant to reduce its O&M budget by a total of \$261,900 which leaves a total O&M budget for the test year of \$1,544,350.

Regarding cost per customer comparisons as raised in the SEC submission, until this measure is further refined and developed, the Board does not consider these to be particularly useful as they can be significantly affected by such factors as customer mix and type of service area, which can vary substantially, especially for smaller distributors.

General Comments on the Operations and Maintenance Evidence

The Board has already mentioned its difficulty in dealing with the evidence and interrogatories in this proceeding. Submissions indicated that intervenors and Board staff had considerable difficulty with the evidence in this area. VECC's submission stated that they found the evidence to be confusing and not internally consistent. SEC pointed out their difficulty with the evidence due to lack of narrative. Board staff noted that there were inconsistencies in specific areas of the OM&A evidence.

The Board takes note of the problems that the intervenors and Board staff have had in reviewing and responding to WCHE's application. The original application was limited in details. The Applicant revised numbers, addressed budgeting errors, provided scant explanations, and changed descriptions through the steps in processing the application which has increased the difficulty in understanding the evidence.

The Board also wishes to express its concern regarding the corrections, clarifications and restating of evidence which were included in WCHE's reply submission in both the O&M and other areas of the application. While there is pressure on the applicant to proceed expeditiously with its application, it must do so with a view to filing complete, timely and accurate information. As the Board relies upon the information filed by the applicant, and benefits from the testing of that information by intervenors and Board staff, amending the evidence in the reply submission does not properly allow the testing of this evidence and reduces the effectiveness of the evidence which the Board must ultimately rely upon in making its Decision.

As stated before, the Board expects WCHE to improve its OM&A filing in future cases.

PAYMENTS IN LIEU OF TAXES ("PILs")

Board staff submitted that WCHE should use the 2009 applicable tax legislation including the revised deemed equity component of 43.33% and the recently

released Return on Equity of 8.01%² in determining its PILs tax allowance for inclusion in 2009 rates. Both SEC and VECC did not comment on taxes.

In their reply argument, WCHE agreed with the Board staff submission and submitted that it will make the appropriate changes in the draft rate order.

Board Findings

The Board directs WCHE to reflect the appropriate changes in its PILs calculation using the deemed equity of component of 43.33% and a ROE of 8.01% in its Draft Rate Order.

RATE BASE AND CAPITAL EXPENDITURES

WCHE requested approval of a rate base of \$5,056,336 for the 2009 Test Year. This represents an increase of 7.7% (\$363,069) over 2007 and an increase of 4.8% (\$230,859) over 2006.

Capital Expenditures

As noted in the table below, WCHE forecasted capital expenditures of \$755,000 in 2009. This represents an increase of 67% over 2008 capital expenditures.

Summary of Capital Expenditures 2007-2009

	2007 Actual	2008 Bridge	2009 Test
Capital Expenditures	\$282,356	\$453,000	\$755,000
% change from prior year		60%	67%

The issues addressed in this section are Capital Expenditures and Working Capital.

² As per Cost of Capital Parameter Updates for 2009 Cost of Service Applications released on February 24, 2009

WCHE planned increased capital investments for 2008 and 2009, using an engineering study conducted in 2007 that identified the requirements of a multi-year plan to address system constraints. A majority of the proposed spending for 2009 relates to the upgrade of infrastructure and replacement of vehicles, in particular a purchase of a new bucket truck costing \$290,000.

VECC and SEC submissions noted a discrepancy in the Applicant's numbers with respect to 2007 capital spending. In response to Board staff Interrogatory #12, WCHE provided a 2007 capital spending number of \$209,808 while capital spending as originally filed in Exhibit 2/Tab2/Schedule 2/Page 2 showed an amount of \$172,026 for 2007. At the same time, the January 16, 2009 Revised filing shows 2007 capital spending to be \$282,356 (Exhibit 2/Tab2/Schedule 2). In Reply, WCHE clarified that all the corrected data was not available at the time of filing responses to interrogatories. WCHE submitted that the number quoted in the January 16, 2009 revised filing is the correct number.

VECC further noted that despite the increased levels of projected spending for 2008 and 2009, actual Contributions and Grants for these two years have remained at the same level as 2007. In Reply, WCHE submitted that its budget for projects are completed net of expected contributions and while no specific figures were forecast for 2008 and 2009, those amounts had been incorporated in the Application.

VECC also noted that the amount for the new bucket truck had not been adjusted in the revised Application despite a cost increase of \$12,337 since the initial filing. In Reply, WCHE submitted that the increase in costs was revealed after filing the revised Application in response to VECC Supplemental Interrogatory #14a and requested that the increased cost of the bucket truck be included in WCHE's rate base in the decision.

VECC further submitted that WCHE should submit a more robust multi-year capital spending plan as part of its next cost of service application that includes other elements apart from an engineering assessment. VECC submitted that the Board direct the Applicant to provide actual 2008 capital expenditures net of contributions along with an explanation of all inconsistencies. In Reply, WCHE noted Net 2008 Additions to be \$373,400.99 which is calculated as \$420,735.87 (2008 Capital Additions) - \$47,334.88 (Contributed Capital). WCHE did not provide an explanation for the inconsistencies referred to by VECC.

With respect to proposed capital spending for 2009, VECC submitted that absent a convincing rationale, 2009 expenditures excluding the cost of the bucket truck should not exceed actual 2008 capital expenditures. As an alternative, VECC proposed the setting up of a rate base variance account to hold ratepayers harmless in the event of significant capital under-spending on behalf of the utility. In Reply, WCHE submitted that the 2009 capital budget net of the cost of the bucket truck is only \$12,000 greater than the 2008 budget and should therefore be approved as applied for. WCHE further highlighted its planned upgrade of the south loop (representing \$305,000 of the net budget) as an essential project to relieve system constraints in the Town of Goderich. WCHE submitted that it does not anticipate under-spending in 2009 and setting up a rate base variance account was not necessary considering that the next rebasing window was 2013. In case WCHE did under-spend in 2009, it would catch up in 2010 and would not anticipate adding capital to its rate base under the 3rd Generation IRM Application process.

The SEC submission expressed concerns with respect to spending on 27kV Conversion and Feeder Operating Enhancements. The feeder enhancement project is a multi-year project requiring approximately \$300,000 - \$350,000 per year over the next 5 years. SEC failed to understand why WCHE was adding expenditures to rate base in each year of the project when the entire project would not be used and useful until 2013, the project completion date. SEC submitted that an appropriate approach would be to provide WCHE an allowance for funds until the project is completed. In Reply, WCHE submitted that each phase of the total project would be put into service annually and provide benefits to the distribution system and ratepayers in a particular year. WCHE therefore submitted that the project cost should be included in the rate base as it occurs.

SEC also expressed concern about ratepayers having to incur expenses for the project should Sifto's expansion plans not materialize or if its load profile were to change. SEC further noted that the need for the project was being driven exclusively from the expansion plans of Sifto Salt without Sifto making any capital contributions to the project. In Reply, WCHE highlighted that the south loop project is designed to provide operational flexibility and reduce constraints that exist in the system. WCHE maintained that all customers will benefit from this project in terms of improved performance, reliability and ability to connect future load growth for years to come.

Board Findings

The Board accepts WCHE's proposed capital spending for 2008 and 2009 and approves the cost increase of the bucket truck amounting to \$12,337 to be added to the rate base of 2009.

The Board rejects SEC's suggestion of allocating an allowance for funds until WCHE's proposed feeder enhancement project is completed. The project will be completed in several phases with each phase being put into service annually. Since each phase will provide benefits to ratepayers, adding the expenditure to the rate base is an appropriate approach.

The Board rejects VECC's suggestion of setting up of a rate base variance account to hold ratepayers harmless in the event of significant capital under-spending by WCHE. Expenditures in forward test year applications are approved on a forecast basis and are not subject to true up in future years.

Working Capital

VECC submitted that despite the large relative magnitude of the working capital allowance³, it was ready to accept the use of the formulaic method as long as it uses the most recent estimate of the wholesale power costs and Board approved OM&A. WCHE agreed with VECC's submission and proposed that the update take place when recalculating proposed rates after the Board's decision.

VECC however expressed concern that the use of a 15% level to determine actual working capital requirements may not accurately reflect a given utility's need for working capital. Consequently, VECC urged the Board to direct WCHE to undertake a lead-lag study and file it with their next rebasing application. WCHE did not respond to VECC's suggestion in Reply.

Board Findings

When preparing its draft Rate Order, the Board directs WCHE to use the commodity price of \$0.06072/kWh contained in the Board's April 2009 RPP price report, and the latest Board approved Hydro One charges to calculate the

³ Board staff Interrogatory #16 noted that the working capital allowance amounts to about 24% of the rate base.

Transmission Network and Connection charges appropriate for the Working Capital allowance.

The Board notes that WCHE has followed the Board's Filing Requirements for Transmission and Distribution Applications dated November 14, 2006 which allows the utility to apply a 15% factor to derive the allowance for working capital. The Board will not require WCHE to prepare a lead lag study for its next rebasing application. In making this finding, the Board is mindful of the significant costs of such studies to smaller utilities. It is to be noted that this issue has been raised in other 2009 Cost of Service proceedings. Other similar sized utilities have cited the prohibitive costs of such a study, but have supported a generic approach to this issue under the auspices of the Board. The Board therefore finds the approach of using a 15% factor to derive working capital allowance as reasonable.

SMART METERS

WCHE requested a rate rider of \$1.00 per customer per month to fund Smart Meter activities. WCHE has indicated that it is authorized to install smart meters pursuant to and compliant with, the London RFP process. Accordingly, it expects to begin deployment of smart meters in the Test Year. WCHE intends to install 1,678 meters during 2009 at an estimated cost of \$135 per installed meter.

WCHE confirmed that its Smart Meter Plan does not include costs to support functionality that exceeds the minimum functionality adopted in Ontario Regulation 425/06 and has not incurred nor expects to incur, any costs associated with functions for which the Smart Metering Entity has the exclusive authority to carry out pursuant to Ontario Regulation 393/07.

VECC supported WCHE's request for the \$1.00 per customer smart meter rate adder.

Board Findings

The Board approves WCHE's request for a smart meter funding adder of \$1.00 per month per metered customer in accordance with the Board Guideline on Smart Meter Funding and Cost Recovery.

COST OF CAPITAL

With the exception of long-term debt, parties agreed that WCHE's proposed cost of capital was consistent with the Board's guidelines and the recent Cost of Capital Parameter Updates for 2009 Cost of Service Applications.

WCHE's proposed capital structure and cost of capital is outlined in the following table:

Capital Component	% of Total Capital Structure	Cost Rate (%)
Long-Term Debt	52.67	7.25
Short-Term Debt	4.00	1.33
Equity	43.33	8.01
Total	100.00	

Long Term Debt

WCHE's current long-term debt is funded by way of a Promissory Note (the "Note") payable to the Town of Goderich. The original Promissory Note signed in December 2000 was renegotiated in November 2002 and a balance of \$974,454 was fixed at a rate of 7.25% per annum under the original and current conditions.

Board staff submitted that the Note was not reviewed in 2002 when the utility renegotiated the loan. WCHE also confirmed that no market quote was obtained in November of 2002⁴. The original conditions of the Note indicated that the Note would be reviewed after four years. In other words, the terms of the Note were not reviewed on two separate occasions, when the Note was renegotiated in 2002 and in 2004.

⁴ Board staff Supplemental Interrogatory #11

Board staff submitted that a prudent approach on the part of the Applicant would have been to obtain a competitive rate for the benefit of ratepayers. Board staff also invited other parties to comment upon whether WCHE's proposed 7.25% long term debt rate was appropriate.

VECC in its submission noted that one of the conditions of the Note was that the lender could keep the Note as a perpetual instrument and only the lender had the right to call the Note. This means that the utility could not unilaterally pay back any of the principal even if the utility wanted to refinance part of the debt or seek alternate financing arrangements.

In Reply, WCHE submitted that the Promissory Note met the definition of renegotiable debt in section 2.2.1 of the Board Report.⁵ WCHE further submitted that since the Note had expired, the debt rate should be embedded in distribution rates at market rates as defined by the Board.

Board Findings

In the Board's Report on Cost of Capital and 2nd Generation IRM, the Board explicitly determined that callable or demand notes held by an affiliate (or a shareholder) were to be subject to a deemed rate, which could change from time to time depending on market conditions at the relevant time. On page 13 of that report, the Board noted:

“For all variable-rate debt and for all affiliate debt that is callable on demand the Board will use the current deemed long-term debt rate. When setting distribution rates at rebasing these debt rates will be adjusted regardless of whether the applicant makes a request for the change.”

The policy underpinning of this approach is that ratepayers, who cover the costs associated with these notes, are entitled to a measure of objectivity with respect to the notes, an element impossible to guarantee without the application of some external factor. The Board recognizes that the note holder in this case - the Township - has indicated that it has no intention of calling the Note, or otherwise

⁵ Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario's Electricity Distributors

disturbing what is seen by it, and the utility, as an ongoing financing arrangement.

However, the fact is that in all of its relevant particulars the Note meets the description used in the Board's 2nd Generation IRM Report, and therefore, without compelling evidence to the contrary, it should be subject to the deeming provision. In this case, there is no such contrary evidence. The Note is a loan from the sole shareholder, callable on demand.

The Board acknowledges that this finding results in a modest current disadvantage to ratepayers. But it is the principle that is important here; a principle that has been applied consistently in the Board's consideration of rebasing applications within the Incentive Regulation regime.

Accordingly, the Board requires WCHE to apply the deemed rate of 7.62% to this embedded debt.

The Board accepts all other aspects of the utility's proposal with respect to capital structure and cost of capital.

COST ALLOCATION AND RATE DESIGN

The following issues are addressed in this section:

- Line Losses
- Revenue to Cost Ratios
- Rate Design - Monthly Fixed Charges
- Retail Transmission Rates

Line Losses

WCHE proposed a decrease in its total loss factor ("TLF") from the current approved 1.0726 to 1.0467 for secondary metered customers < 5000 kW. For primary metered customers the TLF would decrease from 1.0619 to 1.0362. For customers larger than 5000 kW, the factors would remain unchanged at 1.0145 and 1.0045 for secondary and primary-metered customers.

Board staff and VECC submitted that the proposed factors are reasonable.

Board Findings

The Board approves the Total Loss Factors proposed by WCHE.

Revenue to Cost Ratios

WCHE filed the results of its Informational Filing (EB-2007-0001) shown in the column 2 in the table below.

In response to VECC Interrogatory #7b and VECC Supplementary Interrogatory #9, WCHE provided an alternative run of the cost allocation model that reflects the removal of costs and revenues associated with \$124,726 related to the transformer ownership allowance. The resulting R/C ratios are found in the column 3 below.

WCHE's proposal is to move the revenue to cost ratio for the GS 500 – 4999 kW class to 180% (the upper boundary of the policy range) and Streetlights to 72% (above the lower boundary), and to move the ratio of other classes half-way from their current position to 100%. More accurately, the latter ratios are slightly higher than the half-way point, enabling the specific outcome of 180% for the GS 500 – 4999 kW class. The ratios that result from the proposed rates are shown in column 4 of the table below. The Board's range of R/C ratios for each class is found in the final column.

Revenue to Cost Ratios [%]

1	2	3	4	5
Customer Class	Informational Filing Run 2	Revised 2006 Study *	Proposed Revenue to Cost Ratios**	Board Policy Range
Residential	82.39	89.44	92.70	85 – 115
GS < 50 kW	81.66	88.20	92.33	80 – 120
GS 50 - 499 kW	169.08	175.11	136.76	80 – 180
GS 500 -4999 kW	371.28	318.54	179.56	80 – 180
Large Use	108.03	63.35	105.73	85 – 115
Street Lights	27.82	31.94	72.10	70 – 120
Sentinel Lights	81.15	93.68	92.07	70 – 120
USL	63.57	64.67	83.14	80 – 120

* Response to VECC Supplementary Interrogatory #9

** Responses to Board staff Interrogatory #40 and SEC Supplementary Interrogatory #6

VECC and Board staff submitted that the ratios calculated in response to VECC's interrogatory are a more accurate portrayal of the current R/C ratios. SEC did not make a submission on this matter. WCHE agreed that the modification corrects an inconsistency in the model and the results in the original study.

VECC submitted that the relative amounts of consumption and customer numbers have shifted to some extent in WCHE's service territory since 2006, and that the proportion of cost allocated to the respective classes is out of date as a result. VECC submitted calculations of the proportions of revenue with the 2009 forecast billing amounts and 2008 rates, compared with revenue at the 2006 loads and rates, as an indication of how much the relative size of the classes has shifted. VECC also submitted calculations of the share of cost that is allocated to each class, and alternatively the share that would be allocated after allowing for the shifts in the relative size of the classes. If the relative size of the classes were to be updated, the noticeable differences would be that the costs allocated to the Large Use and the General Service 50 – 499 kW classes would be

increased, and the costs allocated to the General Service 500-4999 kW class and Street Lights would decrease.

WCHE's proposal for re-balancing is to move each class in the first year to be within the policy range, and for the classes already in their respective ranges to move half-way to 100%. WCHE confirmed in its Reply Submission that it intends to then maintain the ratios unchanged until the next re-basing. Board staff submitted that this approach is reasonable. SEC did not make a submission on re-balancing amongst the classes.

VECC made several submissions on re-balancing:

- First, it indicated that the preponderant pattern of decisions on this matter have approved ratios that move toward the policy range from outside the range, but do not move toward the 100% point in the middle of the range if already in the range. VECC submitted that this pattern is justified by factors that the Board has cited from its report on cost allocation, including the quality of data and the limited experience in doing cost allocation studies amongst all distributors. Following the pattern, the proposed increases for the Residential, General Service < 50 kW, and Sentinel Lights classes would not be approved, and the proposed decrease in the ratio of the General Service 50 – 499 kW class would not be approved.
- Second, the ratios for the Large Use, Street Light and Unmetered Scattered Load classes should be increased to levels halfway between the current amount (column 4 in the table) to their respective lower boundaries, and should be increased over the course of the IRM period before the next rebasing.
- Third, the General Service 500 – 4999 kW class should benefit from the increased revenue from the three classes whose ratios are increased, but the resulting ratio should be decreased only to the extent possible rather than to the upper boundary of the range which may require an increase from classes already in their range.

WCHE disagreed with the VECC submissions. WCHE maintained that its proposed adjustments are consistent with Board guidelines, and that it has not given undue emphasis to the 100% mark in proposing ratios that move halfway

toward it from a point within the range. Further, WCHE submitted that the ratio for the General Service 500-4999 kW class should be moved to the upper boundary in 2009 because costs have historically been over allocated to this class.

Board Findings

The Board finds that the starting point for adjusting revenue to cost ratios should be the ratios calculated in the response to VECC's Supplementary Interrogatory #9, shown as "Revised 2006 Study" in the table above.

Given that the ratios describing the status quo are changed, the Board recognizes that WCHE's proposed revenue to cost ratios are no longer consistent with its strategy of adjusting most ratios to the half-way point from the status quo to 100%. With the exception explained in the following paragraph, the proposed ratios are consistent with the Board's policy range, and the Board finds them to be reasonable.

For the Large Use class, the starting point for re-balancing is changed very significantly from the initial application. The Board agrees with VECC's thoughtful submission with respect to this class, and finds that the revenue to cost ratio should be increased to 75% in 2009, and in two equal increments in the following two years to reach 85% which is the lower boundary of the Board's range. The Board also accepts VECC's recommendation that the increased revenue that this change yields shall be used initially to lower the proposed rates for the General Service 500 – 4999 kW class. The ratio for this class is to be lowered, consistent with the increased ratios of other classes, to the point where it would be equal to the ratio of the General Service 50 – 499 kW class. If the re-balancing permits even further relative rate reductions, the ratios of the General Service 500 – 4999 kW class and the General Service 50 – 499 kW class should then be lowered together.

WCHE is directed to provide documentation with its Draft Rate Order, consisting of the proportion of distribution revenue (net of rate adders) that will come from each class, and calculations of the revenue to cost ratios. The revenue to cost ratios should show that the proposed ratios are attained for the Residential, General Service < 50 kW and the various unmetered classes, that the ratio for

the Large Use class is 75%, and the ratio for the General Service 500 – 4999 kW class that results from the Board's finding.

RATE DESIGN

Monthly Fixed Charges

WCHE proposed to maintain Monthly Service Charges at their current approved amounts, except for the General Service 500 – 4999 kW and Street Light classes. Volumetric rates are proposed to increase by various percentages to yield the respective class revenue requirements.

For the General Service 500 – 4999 kW class, the proposal is to maintain the volumetric rate near its current amount while decreasing the Monthly Service Charge to yield the class revenue requirement that results from the lower revenue to cost ratio. For Street Lights, the fixed charge would be increased but by a lower percentage than the volumetric charge.

The following table summarizes the evidence filed on Monthly Service Charges. The table also includes the fixed:variable revenue ratios provided by WCHE in response to SEC Interrogatory # 11b).

WCHE Monthly Service Charges

1	2	3	4	5	6
Customer Class	Ceiling (2006)	Current		Proposed	
		Approved Charge	F:V Ratio	Monthly Charge	F:V Ratio
Residential	\$13.80	\$14.09	70:30	\$14.09	45:55
GS < 50 kW	\$31.48	\$33.46	71:29	\$33.46	45:55
GS 50 - 499 kW	\$80.36	\$402.56	71:29	\$402.56	70:30
GS 500 - 4999 kW	\$204.53	\$3,476.42	74:26	\$3,476.42	64:36
Large Use	\$262.82	\$8,652.72	63:37	\$8,652.72	30:70
Street Lights	\$9.41	\$0.71	59:41	\$1.95	41:52
Sentinel Lights	\$3.55	\$5.64	76:24	\$5.64	48:52
USL	\$19.80	\$33.47	82:18	\$33.47	39:61

Board staff noted that the fixed:variable split is decreased in WCHE's proposed rate design for all classes except the General Service 500-4999 class. In that class the proposed volumetric rate for the GS 500 – 4999 kW class is lower than the current rate, which would result in an increase in the fixed:variable split. It pointed out that the current fixed rates have been higher than the respective ceilings for all classes, except for Street Lights. Overall, Board staff supported the WCHE's rate design principle of leaving the fixed rates at their current approved amounts.

VECC submitted that WCHE should maintain its fixed:variable split in each class. It pointed out that the proposed rate design does not result in balanced impacts within the various classes.

SEC submitted that the rate design results in higher bill impacts on the larger customers within a class, and that the impacts are unacceptably high in some cases. SEC cited the example of a General Service < 50 kW customer using 15,000 kWh per month, which would experience a bill impact of over 30%. SEC submitted that the Monthly Service Charge should be increased to the ceiling

amount from the cost allocation study, escalated by the increase in the distribution revenue requirement, with a corresponding decrease in the volumetric rate.

SEC pointed out that the situation for the General Service 50 – 499 kW class is the opposite, because the Monthly Service Charge is above the cost allocation study ceiling, and the applicant is proposing to decrease the revenue to cost ratio for the class. SEC submitted that the Monthly Service Charge should be lowered to the ceiling amount, escalated by the increase in the distribution revenue requirement, with a corresponding increase in the volumetric rate.

In support of its proposal, WCHE replied that its Monthly Service Charges are at or above the ceilings for all of its classes. In particular, in its Interrogatory Evidence Clarification submission it declined to increase its proposed Monthly Service Charge for the General Service 50 – 499 kW class.

Board Findings

The Board finds that the Applicant's proposal to leave all of its Monthly Service Charges unchanged is reasonable in its circumstances, with the exception of the General Service 500-4999 kW class. For that class, the Board agrees with VECC's submission, and finds that the Monthly Service Charge and the volumetric rate should be adjusted by the same percentage amount, thereby keeping the fixed:variable split at the same amount.

The Board notes SEC's concern for higher bill impacts that will be experienced by the larger customers in the various classes in which the fixed:variable split is lower. However, the Board notes that the example of a very high bill impact cited by SEC in its final argument is inconsistent with the same example provided in the Application. SEC's assumption about the cost of power appears to be incorrect. While the bill impact by WCHE's estimate is also quite high, the Board notes that the current approved volumetric rate is low by industry standards, and it approves WCHE's proposal to increase the volumetric rate while leaving the Monthly Service Charge unchanged.

The Board directs WCHE to provide updated bill impacts for the various representative customers in each class as part of the documentation of its Draft Rate Order.

Retail Transmission Rates

On October 22, 2008, the Board issued a guideline (Electricity Distribution Retail Transmission Service Rates, G-2008-0001) indicating the process to be used by distributors to adjust RTS rates that reflect changes in the Ontario Uniform Transmission (“UT”) rates. The changes in the UT rates are shown in the following table.

Ontario Uniform Transmission Rates

	Rate effective before January 1, 2009	Rate effective on January 1, 2009	Effective increase
	(\$/kW/month)		%
Network Service Rate	2.31	2.57	11.3%
Line Connection Service Rate	0.59	0.70	18.6%
Transformation Connection Service Rate	1.61	1.62	0.6%

In its initial application WCHE did not propose to change its Retail Transmission Service Rates (RTSRs) from those that were previously approved effective May 1, 2008. In response to interrogatories, WCHE provided data on monthly costs and revenues January 2007 – November 2008. It confirmed that if the current wholesale rates (Uniform Transmission Rates approved effective January 2009) had been in effect during the period June – November 2008, the current rates would have resulted in deficits of 7.6% and 11.1% with respect to Network and Connection costs respectively.

In response to Board staff Supplemental Interrogatory #15e), WCHE provided a set of RTSRs that are higher than the current approved rates by 7.6% (Network) and 11.1% (Connection). Board staff submitted that these rates calculated by WCHE would be reasonable RTSRs for the test year. There were no other submissions on this matter from the intervenors or the Applicant.

Board Findings

The Board finds that WCHE should file Retail Transmission Rates that correspond to the rates filed in the interrogatory response, as part of the Draft Rate Order.

DEFERRAL AND VARIANCE ACCOUNTS

WCHE did not initially request disposition of any deferral or variance accounts.

WCHE filed information on its deferral and variance accounts in a continuity schedule in response to Board staff Supplemental Interrogatory #16). The table below shows the balances at year-end 2007, inclusive of projected interest up to April 30, 2009.

Deferral and Variance Accounts

Account Number	Account Description	Total (\$)
1508	Other Regulatory Assets – Sub-Account – OEB Cost Assessments	
1508	Other Regulatory Assets – Sub-Account – Pension Contributions	57,649
1518	Retail Cost Variance Account – Retail	
1525	Miscellaneous Deferred Debits	102
1548	Retail Cost Variance Account – STR	
1555	Smart Meter Capital and Recovery Offset	(19,259)
1565	CDM Expenditures and Recoveries	(15,376)
1566	CDM Contra Account	15,376
1580	RSVA – Wholesale Market Service Charge	(166,352)
1582	RSVA - One-time Wholesale Market Service	
1584	RSVA – Retail Transmission Network Charge	(20,839)
1586	RSVA – Retail Transmission Connection Charges	(65,652)

1588	RSVA – Power (net of Global Adjustment)	(369,577)
1590	Recovery of Regulatory Asset Balances	174,811
	Total (excluding shaded rows)	(564,669)

WCHE also provided a calculation of two hypothetical regulatory asset rate riders in its Interrogatory Evidence Clarification filed with the Board on February 27, 2009.

In the first scenario, the balance in Accounts 1508 and 1525 would be recovered by means of a rate rider. In the second scenario, the balance in those accounts plus Accounts 1580, 1582, 1584, 1586, and 1588 net of Global Adjustment, i.e. all of the accounts in the table except those that are shaded would be refunded to customers. The following table shows (in column 3) the amounts of the refunds that would result in the second scenario, assuming the total was refunded over one year.

Class	units	Volumetric Rate		Rate Rider	
		Existing	Proposed (Exh9/Tab1/ Sch6)	1 year *	2 years (Col 3 / 2)
		Col 1 (\$/unit)	Col 2 (\$/unit)	Col 3 (\$/unit)	Col 4 (\$/unit)
Residential	kWh	0.0084	0.0233	(0.0099)	(0.0050)
GS < 50 kW	kWh	0.0052	0.0148	(0.0063)	(0.0032)
GS 50 – 499 kW	kW	1.0695	1.3698	(0.9226)	(0.4613)
GS 500 – 4999 kW	kW	1.4725	1.3867	(1.3131)	(0.6565)
Large Use > 5 MW	kW	0.7592	1.6219	(0.3846)	(0.1723)
Street Lights	kW	2.6563	14.7460	(6.3479)	(3.1740)
Sentinel Lights	kW	4.2206	14.1964	(5.7976)	(2.8988)
USL	kWh	0.0052	0.0328	(0.0124)	(0.0062)

* Response to Board staff Supplemental Interrogatory # 16 (updated February 27, 2009)

Board staff submitted that WCHE should be directed to refund the amounts in the second scenario, effectively clearing the accounts in the un-shaded rows in the table. Staff submitted that the rate rider (refund) should be calculated to return the balance over two years.

WCHE agreed with Board staff's submission and there were no other submissions on this matter.

Board Findings

The Board approves Regulatory Asset Recovery rate riders (refund) to be applied over two years. The rate riders are designed to dispose of the balances in accounts 1508, 1525, 1580, 1584, 1586, and 1588 as of December 31, 2007 plus interest accrued to April 30, 2009.

IMPLEMENTATION

The Board has made findings in this Decision which change the Applicant's proposed 2009 distribution rates. These are to be reflected in a Draft Rate Order prepared by WCHE. This Draft Rate Order is to be developed assuming an effective date of May 1, 2009 and as noted in this decision, will be interim pending further evidence from WCHE on the issue of Post Retirement Benefits.

In filing its Draft Rate Order, it is the Board's expectation that WCHE will not use a calculation of the revised revenue deficiency to reconcile the new distribution rates with the Board's findings in this Decision. Rather, the Board expects WCHE to file detailed supporting material, including all relevant calculations showing the impact of this Decision on WCHE's proposed revenue requirement, the allocation of the approved revenue requirement to the classes and the determination of the final rates. WCHE should also show detailed calculations of the revised retail transmission rates and variance account rate riders reflecting this Decision.

RATE ORDER

An interim Rate Order decision will be issued after WCHE has had opportunity to comment on any intervenor submissions to its Draft Rate Order, as set out below.

COST AWARDS

The Board may grant cost awards to eligible stakeholders pursuant to its power under section 30 of the *Ontario Energy Board Act, 1998*. When determining the amount of the cost awards, the Board will apply the principles set out in section 5 of the Board's Practice Direction on Cost Awards. The maximum hourly rates set out in the Board's Cost Awards Tariff will also be applied.

All filings with the Board must quote the file number EB-2008-0248, and be made through the Board's web portal at www.errr.oeb.gov.on.ca, and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must be received by the Board by 4:45 p.m. on the stated date. Please use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at www.oeb.gov.on.ca. If the web portal is not available you may e-mail your documents to the attention of the Board Secretary at BoardSec@oeb.gov.on.ca. All other filings not filed via the Board's web portal should be filed in accordance with the Board's Practice Directions on Cost Awards.

THE BOARD DIRECTS THAT:

1. WCHE shall file with the Board, and shall also forward to AMPCO, Energy Probe, SEC, and VECC, an interim Draft Rate Order attaching a proposed Tariff of Rates and Charges reflecting the Board's findings in this Decision, within 14 days of the date of this Decision. The Draft Rate Order shall also include customer rate impacts and detailed supporting information showing the calculation of the final rates.
2. AMPCO, SEC, VECC and Board staff shall file any comments on the interim Draft Rate Order with the Board and forward to WCHE within 7 days of the filing of the Draft Rate Order.
3. AMPCO, SEC, and VECC shall file with the Board and forward to their respective cost claims within 26 days from the date of this Decision.

4. WCHE shall file with the Board and forward to AMPCO, SEC, and VECC responses to any comments on its interim Draft Rate Order within 7 days of the receipt of any submissions.
5. WCHE shall file with the Board and forward AMPCO, SEC, and VECC any objections to the claimed costs within 40 days from the date of this Decision.
6. AMPCO, SEC, and VECC shall file with the Board and forward to WCHE any responses to any objections for cost claims within 47 days of the date of this Decision.
7. WCHE shall pay the Board's costs incidental to this proceeding upon receipt of the Board's invoice.

DATED at Toronto, June 17, 2009

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 1

Tab1

Schedule 6

Attachment6

Attachment 6 of 7

Past Decision EB-2009-0254



EB-2009-0254

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

AND IN THE MATTER OF an application by West Coast
Huron Energy Inc. for an order or orders approving or
fixing just and reasonable distribution rates and other
charges, to be effective May 1, 2010.

BEFORE: Paul Vlahos
Presiding Member

DECISION AND ORDER

Introduction

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

West Coast Huron is one of about 80 electricity distributors in Ontario that are regulated by the Board. In 2008, the Board announced the establishment of a new multi-year electricity distribution rate-setting plan, the 3rd Generation Incentive Rate Mechanism ("IRM") process, that will be used to adjust electricity distribution rates starting in 2009 for those distributors whose 2008 rates were rebased through a cost of service review. As part of the plan, West Coast Huron is one of the electricity distributors that will have its rates adjusted for 2010 on the basis of the IRM process, which provides for a

mechanistic and formulaic adjustment to distribution rates and charges between cost of service applications.

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

Notice of West Coast Huron's rate application was given through newspaper publication in West Coast Huron's service area advising interested parties where the rate application could be viewed and advising how they could intervene in the proceeding or comment on the application. There were no intervention requests and no comments were received. Board staff participated in the proceeding. The Board proceeded by way of a written hearing.

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

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

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

Price Cap Index Adjustment

West Coast Huron's rate application was filed on the basis of the Guidelines. In fixing new distribution rates and charges for West Coast Huron, the Board has applied the policies described in the Reports.

As outlined in the Reports, distribution rates under the 3rd Generation IRM are to be adjusted by a price escalator less a productivity factor (X-factor) of 0.72% and West Coast Huron's utility specific stretch factor of 0.6%. Based on the final 2009 data published by Statistics Canada, the Board has established the price escalator to be 1.3%. The resulting price cap index adjustment is therefore -0.02%. The Board has adjusted the rate model to reflect the newly calculated price cap index adjustment. The price cap index adjustment applies to distribution rates (fixed and variable charges) uniformly across all customer classes. An adjustment for the transition to a common deemed capital structure of 60% debt and 40% equity was also effected.

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

- Rate Riders;
- Rate Adders;
- Low Voltage Service Charges;
- Retail Transmission Service Rates;
- Wholesale Market Service Rate;
- Rural Rate Protection Charge;

- Standard Supply service – Administrative Charge;
- Transformation and Primary Metering Allowances;
- Loss Factors;
- Specific Service Charges; and
- Retail Service Charges.

Changes in the Federal and Provincial Income Tax Rates

On December 13, 2007, the Ontario government introduced its 2007 Ontario Economic Outlook and Fiscal Review (the “Fiscal Review”). The enabling legislation received Royal Assent on May 14, 2008. Included in this Fiscal Review were changes to the Ontario capital tax provisions¹, and an increase in the small business income limit from \$400,000 to \$500,000 effective January 1, 2007.

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

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

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

Tax Rates						
Federal & Provincial						
As of December 15, 2009	Effective January 1, 2009	Effective January 1, 2010	Effective January 1, 2011	Effective January 1, 2012	Effective January 1, 2013	Effective January 1, 2014
Federal income tax						
General corporate rate	38.00%	38.00%	38.00%	38.00%	38.00%	38.00%
Federal tax abatement	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Adjusted federal rate	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
Surtax (4% of line 3)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	28.00%	28.00%	28.00%	28.00%	28.00%	28.00%
Rate reduction	-9.00%	-10.00%	-11.50%	-13.00%	-13.00%	-13.00%
	19.00%	18.00%	16.50%	15.00%	15.00%	15.00%
Ontario income tax	14.00%	13.00%	11.75%	11.25%	10.50%	10.00%
Combined federal and Ontario	33.00%	31.00%	28.25%	26.25%	25.50%	25.00%
Federal & Ontario Small Business						
Federal small business threshold	500,000	500,000	500,000	500,000	500,000	500,000
Ontario Small Business Threshold	500,000	500,000	500,000	500,000	500,000	500,000
Federal small business rate	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%
Ontario small business rate	5.50%	5.00%	4.50%	4.50%	4.50%	4.50%
Ontario surtax claw-back of 4.25% (eliminated July 1, 2010) starts at \$500,000 and eliminates the SBC at \$1,500,000.						
Ontario surtax	4.25%	2.125%	0.00%	0.00%	0.00%	0.00%
Ontario Capital Tax						
Capital deduction	15,000,000	15,000,000	0	0	0	0
Capital tax rate	0.225%	0.075%	0.0%	0.0%	0.0%	0.0%
OCT will be eliminated on July 1, 2010 but tax will be prorated for the first 6 months in 2010.						

The Board is of the view that these tax changes when combined could be material and should be passed on to ratepayers using a 50/50 sharing as determined by the Board in the Reports.

Using the Boards rate model, West Coast Huron's tax sharing amount is a refund of \$787. This amount when unitized using West Coast Huron's volumetric billing determinants results in \$(0.0000) energy-based kWh rate riders when rounded to four

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

decimal places and \$(0.00) demand-based kW rate riders when rounded to two decimal places. In its submission, Board staff suggested that the Board may wish to consider directing West Coast Huron to record the tax sharing refund amount of \$787 in variance account 1595 for disposition in a future rate setting process. In its reply submission, West Coast Huron accepted Board staff's proposal. The Board agrees with Board staff's suggestion and orders West Coast Huron to record the tax sharing refund amount of \$787 in variance account 1595.

Harmonized Sales Tax

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

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

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

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

In response to an interrogatory from Board staff, West Coast Huron disagreed to capture in a variance account the potential changes in OM&A and capital expenditures on the ground that this process would be administratively onerous. In its reply submission, West Coast Huron submitted that it would comply with the decision of the Board with respect to this matter.

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

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

The Board therefore directs that, beginning July 1, 2010, West Coast Huron shall record in deferral account 1592 (PILs and Tax Variances, Sub-account HST / OVAT Input Tax Credits (ITCs)), the incremental ITC it receives on distribution revenue requirement items that were previously subject to PST and become subject to HST. Tracking of these amounts will continue in the deferral account until the effective date of West

Coast Huron's next cost of service rate order. Fifty percent (50%) of the confirmed balances in the account shall be returnable to the ratepayers.

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

Smart Meter Funding Adder

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

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

West Coast Huron requested the continuation of its standard smart meter funding adder of \$1.00 per metered customer per month. The Board approves the funding adder as proposed by West Coast Huron. This funding adder will be reflected in the Tariff of Rates and Charges. West Coast Huron's variance accounts for smart meter program implementation costs, previously authorized by the Board, shall also be continued.

The Board notes that the smart meter funding adder of \$1.00 per metered customer per month is intended to provide funding for West Coast Huron's smart metering activities in the 2010 rate year. The Board has not made any finding on the prudence of the proposed smart meter activities, including any costs for smart meters or advanced metering infrastructure whose functionality exceeds the minimum functionality adopted in O. Reg. 425/06, or costs associated with functions for which the Smart Metering

Entity has the exclusive authority to carry out pursuant to O. Reg. 393/07. Such costs will be considered at the time that West Coast Huron applies for the recovery of these costs.

Revenue-to-Cost Ratios

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

The Board’s Decision (EB-2008-0248) for West Coast Huron’s 2009 cost of service rate application prescribed a phase-in period to adjust revenue to cost ratios. The 2010 Supplemental Filing Module included schedules for West Coast Huron to complete to address this matter. The process adjusts base distribution rates before the application of the price cap adjustment.

In response to an interrogatory from Board staff, West Coast Huron indicated that it had complied with the Board’s 2009 Cost of Service decision (EB-2008-0248). In that Decision, the Board directed West Coast Huron to transition the approved revenue-to-cost ratio of 75% for the Large Use rate class to 85% over two years in two equal increments starting in 2010. The increased revenue from this change should be used initially to lower the rates for the General Service 500 to 4,999 kW rate class. If the re-balancing permits further rate reductions, the ratios of the General Service 500 to 4,999 kW and the General Service 50 to 499 kW should be lowered together.

West Coast Huron identified that they had, in error, not complied with the Board’s findings. West Coast Huron filed an amended 2010 Supplemental Filing Module and presented the following table to show the intended transition in 2010 and 2011 for the

Large Use and General Service 500 to 4,999 kW rate classes .

In its submission, Board staff noted that West Coast Huron had not completed the supplemental filing module in the manner anticipated by Board staff. Accordingly, Board staff invited West Coast Huron to include, in its reply submission, corrected revenue-to-costs adjustments that are consistent with the Board's findings in its EB-2008-0248 Decision. West Coast Huron provided the requested information in its reply submission. .

West Coast Huron's proposed adjustments to its revenue-to-cost ratios are shown in Column 2 in the table below.

West Coast Huron's Revenue-to-Cost Ratios (%)

Rate Class	2009 Ratio	Proposed 2010 Ratio	Target Range
	Column 1	Column 2	Column 3
Residential	92.37	92.37	85 - 115
General Service Less Than 50	91.09	91.09	80 - 120
General Service 50 to 499 kW	175.11	175.11	80 - 180
General Service 500 to 4,999 kW	180.00	164.68	80 - 180
Large Use	75.00	80.00	85 - 115
Unmetered Scattered Load	96.74	96.74	80 - 120
Sentinel Lighting	72.29	72.29	70 - 120
Street Lighting	82.62	82.62	70 - 120

The Board finds that the proposed revenue-to-cost ratios are in accordance with the Board's findings in the decision referenced above. The Board therefore will therefore approve the proposed revenue-to-cost ratios.

Retail Transmission Service Rates

Electricity distributors are charged the Ontario Uniform Transmission Rates ("UTRs") at the wholesale level and subsequently pass these charges on to their distribution customers through the Retail Transmission Service Rates ("RTSRs"). There are two RTSRs, whereas there are three UTRs. The two RTSRs are for network and

connection. The wholesale line and transformation connection rates are combined into one retail connection service charge. Deferral accounts are used to capture timing differences and differences in the rate that a distributor pays for wholesale transmission service compared to the retail rate that the distributor is authorized to charge when billing its customers (i.e., deferral accounts 1584 and 1586).

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

- Network Service Rate was increased from \$2.57 to \$2.66 per kW per month, a 3.5% increase;
- Line Connection Service Rate remained unchanged at \$0.70 per kW per month; and
- Transformation Connection Service Rate was decreased from \$1.62 to \$1.57 per kW per month, for a combined Line and Transformation Connection Service Rates reduction of 2.2%.

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

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

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

West Coast Huron proposed to decrease all of its RTSRs by 2.2%. In its submission, Board staff noted that West Coast Huron did not provide any analysis or explanation to support its proposal. Board staff submitted that the revisions to the RTSRs ought to reflect the changes from the current level to the January 1, 2010 level, that is an increase of about 15.6% to the RTSR Network Service Rates, and an increase of about 5.2% to the RTSR Line and Transformation Connection Service Rates. Alternatively, Board staff suggested that West Coast Huron may wish to provide, in its reply submission, a detailed analysis supporting its proposal. In its reply submission, West Coast Huron agreed with the changes suggested by Board staff.

The Board notes that very few distributors, including West Coast Huron, included in their 2009 rates the July 1, 2009 level of UTRs since for most of them distribution rates would have been implemented on May 1, 2009. The Board also notes that West Coast Huron agreed to reflect the January 1, 2010 UTRs. Therefore, in accordance with the July 22, 2009 RTSR Guideline, the Board finds that the revisions to the RTSRs ought to reflect the changes from the current level (i.e. rate in effect prior to July 1, 2009) over the to the January 1, 2010 level. This represents an increase of about 15.6% to the RTSR Network Service rate, and an increase of about 5.2% to the RTSR Line and Transformation Connection Service Rate. The Board will reflect these findings in West

Coast Huron's draft Rate Order.

Review and Disposition of Group 1 Deferral and Variance Accounts

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

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

(i) Balances

West Coast Huron has requested that the Board review and approve the disposition of the December 31, 2008 Group 1 account balances as defined by the EDDVAR Report since the preset disposition threshold of \$0.001 per kWh was exceeded. The combined total of Group 1 account balance is a credit of \$198,236, which includes a debit balance of \$32,016 in the 1588 global adjustment sub-account. (Credit balances are amounts payable to customers and debit balances are amounts recoverable from customers). West Coast Huron has included interest on these account balances using the Board's prescribed interest rates to April 30, 2010. West Coast Huron's account balances as at December 31, 2008, plus projected carrying charges to April 30, 2010, are shown below.

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Account Description	Account Number	Principal Amounts A	Interest Amounts B	Total Claim C = A + B
LV Variance Account	1550	0	0	0
RSVA - Wholesale Market Service Charge	1580	(57,257)	(38)	(57,294)
RSVA - Retail Transmission Network Charge	1584	(58,553)	(1,696)	(60,248)
RSVA - Retail Transmission Connection Charge	1586	(26,403)	94	(26,309)
RSVA - Power (Excluding Global Adjustment)	1588	(87,029)	(39,484)	(126,513)
RSVA - Power (Global Adjustment Sub-account)	1588	30,662	1,354	32,016
Recovery of Regulatory Asset Balances	1590	(8,610)	48,723	40,113
		<u>(207,189)</u>	<u>8,954</u>	<u>(198,236)</u>

In response to an interrogatory from Board staff, West Coast Huron stated that it had reviewed the Regulatory Audit & Accounting Bulletin 200901 and confirmed that it had accounted for its Account 1588 RSVA power and global adjustment sub-account in accordance with this Bulletin.

The Board approves the proposed balances for Group 1 accounts as presented by West Coast Huron. The December 31, 2008 balances and projected interest to April 30, 2010 are considered final. For accounting purposes, the respective balance in each of the Group 1 accounts shall be transferred to account 1595 as soon as possible but no later than June 30, 2010 so that the Reporting and Record-keeping Requirements (“RRR”) data reported in the second quarter of 2010 reflect these adjustments.

(ii) *Disposition*

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

The EDDVAR Report adopted an allocation of the global adjustment sub-account balance based on kWh for non-RPP customers by rate class. Traditionally, this allocation would then be combined with all other allocated variance account balances by

rate class. The combined balance by rate class would be divided by the volumetric billing determinants from the most recent audited year-end or Board-approved forecast, if available. This approach spreads the recovery or refund of the allocated account balances to all customers in the affected rate class.

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

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

In response to an interrogatory from Board staff, West Coast Huron agreed in principle with Board staff that the establishment of a separate rate rider that would be prospectively applied to non-RPP customers, excluding MUSH customers, would be more reflective of cost causality. West Coast Huron also indicated that its current billing system could readily accommodate a separate rate rider that would apply prospectively to non-RPP customers to dispose of the global adjustment sub-account balance.

The Board will adopt the proposal that a separate rate rider be established to dispose of

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

West Coast Huron originally proposed to dispose of its Group 1 account balance over a one year period. Board staff supported West Coast Huron's proposal. In its reply submission, noted that despite the fact that its original application proposed a one year disposition period, West Coast Huron now realizes the amount being returned to rate payers represents almost 10% of West Coast Huron's revenue requirement. West Coast Huron submitted that it would be more prudent to repay these amounts over two years, in order to ensure that West Coast Huron would not face any cash management issues especially in light of the potential large expansion due to the growth of its large user.

The Board accepts in principle Board staff's rationale for a disposition period of one year and adopts it subject to any compelling evidence that the disposition period should be lengthened. The Board finds that West Coast Huron's rationale for proposing to extend the disposition is reasonable and therefore approves a disposition period of two years in this case.

Introduction of MicroFit Generator Service Classification and Rate

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

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

microFIT Generator

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system.

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

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

Rate Model

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

The Board Orders That:

1. West Coast Huron's new distribution rates shall be effective May 1, 2010.
2. West Coast Huron shall review the draft Tariff of Rates and Charges set out in Appendix A. West Coast Huron shall file with the Board a written confirmation assessing the completeness and accuracy of the draft Tariff of Rates and Charges,

or provide a detailed explanation of any inaccuracies or missing information, within seven (7) calendar days of the date of this Decision and Order.

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

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

If the Board receives a submission by West Coast Huron to the effect that inaccuracies were found or information was missing pursuant to item 1 of this Decision and Order, the Board will consider the submission of West Coast Huron and will issue a final Tariff of Rates and Charges.

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

DATED at Toronto, April 29, 2010

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary

Appendix A

To Decision and Order

EB-2009-0254

DATED: April 29, 2010

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0254

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	14.08
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kWh	0.0182
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kWh	(0.0049)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0007)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0049
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0048

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

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0254

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW and, Town Houses and Condominiums described in section 3.1.8 of the distributor's Conditions of Service that require centralized bulk metering. General Service Buildings are defined as buildings that are used for purposes other than single family dwellings. 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 and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	33.44
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kWh	0.0115
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kWh	(0.0031)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0008)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0045
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES – Regulatory Component

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

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0254

GENERAL SERVICE 50 to 499 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Customers requiring a connection with a connected load, whose average monthly maximum demand used, for billing purposes, is, or is forecast to be, equal to or greater than 50 kW but less than 500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	402.37
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kW	1.7876
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	0.1140
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kW	(0.5661)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.2437)
Retail Transmission Rate – Network Service Rate	\$/kW	1.8141
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7210

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

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0254

GENERAL SERVICE 500 to 4,999 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Customers requiring a connection with a connected load, whose average monthly maximum demand used, for billing purposes, is, or is forecast to be, equal to or greater than 500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	3,023.74
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kW	1.5374
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	0.1602
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kW	(0.7349)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.3098)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9268
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8867

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

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0254

LARGE USE SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Customers requiring a connection with a connected load or 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, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	9,033.07
Smart Meter Funding Adder	\$	1.00
Distribution Volumetric Rate	\$/kW	1.1808
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kW	(0.1518)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.3787)
Retail Transmission Rate – Network Service Rate	\$/kW	2.1336
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.1574

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

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0254

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak 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 street lighting, billboards, etc. The level of consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of 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 and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	33.45
Distribution Volumetric Rate	\$/kWh	0.0296
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kWh	(0.0065)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0008)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0045
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES – Regulatory Component

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

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0254

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.

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	5.64
Distribution Volumetric Rate	\$/kW	10.7463
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kW	(2.7124)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.0108)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3752
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3582

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

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0254

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connection load times the required lighting times established in the approved OEB street lighting load shape template. Street Lighting plant, facilities or equipment owned by the customer are subject to the ESA requirements. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	1.95
Distribution Volumetric Rate	\$/kW	10.6923
Rate Rider for Global Adjustment Sub-Account Disposition – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.1395
Rate Rider for Deferral/Variance Account Disposition (2009) – effective until April 30, 2011	\$/kW	(3.0948)
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.2889)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3682
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3582

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

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0254

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component – effective September 21, 2009

Service Charge	\$ 5.25
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West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0254

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

Note – specific charges for each distributor

APPLICATION

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

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

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

Customer Administration		
Arrears certificate	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	15.00
Meter Dispute Charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2010
except for the microFIT Generator Class effective date of September 21, 2009

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

EB-2009-0254

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 and Infrastructure Conservation and Renewable Energy Program, the Provincial Benefit and any applicable taxes.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0467
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0362
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 1

Tab1

Schedule 6

Attachment7

Attachment 7 of 7

Past Decision EB-2010-0120



EB-2010-0120

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

AND IN THE MATTER OF an application by West Coast
Huron Energy Inc. for an order or orders approving or
fixing just and reasonable distribution rates and other
charges, to be effective May 1, 2011.

BEFORE: Karen Taylor
Presiding Member

Paula Conboy
Member

DECISION AND ORDER

Introduction

West Coast Huron Energy Inc. ("West Coast Huron"), a licensed distributor of electricity, filed an application with the Ontario Energy Board (the "Board") on November 19, 2010 under section 78 of the *Ontario Energy Board Act*, 1998, S.O. 1998, c. 15, (Schedule B), seeking approval for changes to the rates that West Coast Huron charges for electricity distribution, to be effective May 1, 2011.

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

rates adjusted for 2011 on the basis of the IRM process, which provides for a mechanistic and formulaic adjustment to distribution rates and charges between cost of service applications.

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

Notice of West Coast Huron's rate application was given through newspaper publication in West Coast Huron's service area advising interested parties where the rate application could be viewed and advising how they could intervene in the proceeding or comment on the application. No letters of comments and no intervenor requests were received. Board staff participated in the proceeding. The Board proceeded by way of a written hearing.

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

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

Price Cap Index Adjustment

West Coast Huron's rate application was filed on the basis of the Filing Requirements. In fixing new distribution rates and charges for West Coast Huron, the Board has applied the policies described in the Filing Requirements and the Reports.

As outlined in the Reports, distribution rates under the 3rd Generation IRM are to be adjusted by a price escalator less a productivity factor (X-factor) of 0.72% and West Coast Huron's utility specific stretch factor of 0.6%. Based on the final 2010 data published by Statistics Canada, the Board has established the price escalator to be 1.3%. The resulting price cap index adjustment is therefore (0.02%). The rate model reflects this price cap index adjustment. The price cap index adjustment applies to distribution rates (fixed and variable charges) uniformly across all customer classes.

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

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

Changes in the Federal and Provincial Income Tax Rates

In its *Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* dated September 17, 2008, the Board determined that a 50/50 sharing of the impact of currently known legislated changes, as applied to the tax level reflected in the Board-approved base rates for a distributor, is appropriate for the 3rd Generation IRM applications. This was based on a decision of the Board in a

proceeding in relation to natural gas distributors' (EB-2007-0606/615) incentive regulation applications in which tax as a Z-factor was being considered. In this decision, the Board found that a 50/50 sharing is appropriate because it recognizes that tax changes already flow to some extent through the inflation factor, though the precise timing and quantum of the tax reduction during a current IRM period is not known.

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

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

The Board finds that a 50/50 sharing of changes from the tax level reflected in the Board-approved base rates to the currently known legislated tax level for 2011 is appropriate. Using the Board's rate model, West Coast Huron's tax sharing amount is a refund of \$1,564. Board staff noted in its submission that this amount is not material and therefore proposed that West Coast Huron record the tax sharing refund amount in variance account 1595 for disposition at a future date. West Coast Huron agreed in its reply submission to defer disposition of the tax sharing amount. The Board agrees and orders West Coast Huron to record the tax sharing refund amount of \$1,564 in variance account 1595, by June 30, 2011.

Smart Meter Funding Adder

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

West Coast Huron requested to change its smart meter funding adder ("SMFA") from \$1.00 to a utility-specific SMFA of \$2.03 per metered customer per month.

The Board notes that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those costs is approved by the Board. The Board also observes that the SMFA was not intended to be compensatory (return on and of capital) on a cumulative basis over the term the SMFA was in effect. The SMFA was initially designed to fund future investment, not fully fund prior capital investment. Such treatment increases the risk, absent a prudence review, of over recovery. The Board is not saying that prudently incurred costs are not recoverable; it is stating that a determination of full recovery will be made as part of an application for a prudence review.

Since the deployment of smart meters on a province-wide basis is now nearing completion, and for the reasons noted earlier, the Board expects distributors to file for a final prudence review at the earliest possible opportunity following the availability of audited costs. For those distributors that are scheduled to file a cost-of-service application for 2012 distribution rates, the Board expects that they will apply for the disposition of smart meter costs and subsequent inclusion in rate base. For those distributors that are scheduled to remain on IRM, the Board expects these distributors to file an application with the Board seeking final approval for smart meter related costs. In the interim, the Board will approve a SMFA of \$2.03 per metered customer per month from May 1, 2011 to April 30, 2012. This new SMFA will be reflected in the Tariff of Rates and Charges, and will cease on April 30, 2012. West Coast Huron's variance accounts for smart meter program implementation costs, previously authorized by the Board, shall be continued.

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

Retail Transmission Service Rates

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

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

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

The Board has adjusted each distributor's rate application model to incorporate these changes.

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

Review and Disposition of Group 1 Deferral and Variance Accounts

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

(i) Balances

West Coast Huron requested that the Board review and approve the disposition of the December 31, 2009 Group 1 account balances as defined by the EDDVAR Report since the preset disposition threshold of \$0.001 per kWh was exceeded. The combined total of Group 1 account balances is a credit of \$280,684 (credit balances are amounts payable to customers and debit balances are amounts recoverable from customers). West Coast Huron included interest on these account balances using the Board's prescribed interest rates to April 30, 2011. West Coast Huron's account balances as at December 31, 2009, plus projected carrying charges to April 30, 2011, are shown below (\$'s).

Account Description	Account Number	Principal Amounts A	Interest Amounts B	Total Claim C= A+B
LV Variance Account	1550	0	0	0
RSVA - Wholesale Market Service Charge	1580	(68,112)	(1,956)	(70,068)
RSVA - Retail Transmission Network Charge	1584	66	(1,477)	(1,411)
RSVA - Retail Transmission Connection Charge	1586	(41,089)	(689)	(41,778)
RSVA - Power (Excluding Global Adjustment)	1588	(382,303)	(45,085)	(427,388)
RSVA - Power (Global Adjustment Sub-account)	1588	214,673	4,117	218,790
Recovery of Regulatory Asset Balances	1590	44,719	(3,548)	41,171
		<u>(232,046)</u>	<u>(48,638)</u>	<u>(280,684)</u>

In its submission, Board staff noted that the proposed balances for disposition reconcile with West Coast Huron's Reporting and Record-keeping Requirements.

The Board approves the proposed balances for Group 1 accounts as presented by West Coast Huron. The December 31, 2009 balances and projected interest up to April 30, 2011 are considered final. For accounting purposes, the respective balance in each of the Group 1 accounts shall be transferred to the applicable sub-accounts in account 1595 established by the Board pursuant to the December 23, 2010 Frequently Asked Questions document accompanying the Accounting Procedures Handbook for

disposition of balances in 2010, as soon as possible but no later than June 30, 2011 so that the RRR data reported in the second quarter of 2011 reflect these adjustments.

(ii) *Disposition*

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

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

Late Payment Penalty Litigation Costs

In this application, West Coast Huron requested the recovery of a one time expense of \$18,419.16 related to the late payment penalty ("LPP") costs and damages resulting from a court settlement that addressed litigation against many of the former municipal electricity utilities in Ontario.

On October 29, 2010 the Board commenced a generic proceeding on its own motion to determine whether Affected Electricity Distributors¹, including West Coast Huron, should be allowed to recover from their ratepayers the costs and damages incurred as a result of the Minutes of Settlement approved on April 21, 2010 by the Honourable Mr. Justice Cumming of the Ontario Superior Court of Justice (Court File No. 94-CQ-r0878) and as amended by addenda dated July 7, 2010 and July 8, 2010 (the "Minutes of Settlement") in the late payment penalty class action and if so, the form and timing of such recovery. This proceeding was assigned file No. EB-2010-0295.

On February 22, 2011, the Board issued its Decision and Order and determined that it is appropriate for the Affected Electricity Distributors to be eligible to recover the costs and

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

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

The Board has reviewed West Coast Huron's proposed rate riders and approves them as filed.

Rate Model

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

THE BOARD ORDERS THAT:

1. West Coast Huron's new distribution rates shall be effective May 1, 2011.
2. West Coast Huron shall review the draft Tariff of Rates and Charges set out in Appendix A. West Coast Huron shall file with the Board a written confirmation assessing the completeness and accuracy of the draft Tariff of Rates and Charges, or provide a detailed explanation of any inaccuracies or missing information, within seven (7) calendar days of the date of this Decision and Order.
3. If the Board does not receive a submission from West Coast Huron to the effect that inaccuracies were found or information was missing pursuant to item 2 of this Decision and Order, the draft Tariff of Rates and Charges set out in Appendix A of this order will become final, effective May 1, 2011, and will apply to electricity

consumed or estimated to have been consumed on and after May 1, 2011. West Coast Huron shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.

4. If the Board receives a submission from West Coast Huron to the effect that inaccuracies were found or information was missing pursuant to item 2 of this Decision and Order, the Board will consider the submission of West Coast Huron and will issue a final Tariff of Rates and Charges.
5. West Coast Huron shall pay the Board's costs incidental to this proceeding upon receipt of the Board's invoice.

All filings to the Board must quote file number **EB-2010-0120**, be made through the Board's web portal at, www.errr.ontarioenergyboard.ca and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Parties must use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at www.ontarioenergyboard.ca. If the web portal is not available parties may email their document to the address below. Those who do not have internet access are required to submit all filings on a CD in PDF format, along with two paper copies. Those who do not have computer access are required to file 7 paper copies.

DATED at Toronto, April 14, 2011
ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

Appendix A

To Decision and Order

Draft Tariff of Rates and Charges

Board File No: EB-2010-0120

DATED: April 14, 2011

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2011

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

EB-2010-0120

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. 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	\$	14.08
Smart Meter Funding Adder – effective until April 30, 2012	\$	2.03
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.21
Distribution Volumetric Rate	\$/kWh	0.0182
Rate Rider for Global Adjustment Sub-Account (2010) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Global Adjustment Sub-Account (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0052
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0007)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kWh	(0.0028)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0050
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0045

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2011

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

EB-2010-0120

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW and, Town Houses and Condominiums described in section 3.1.8 of the distributor's Conditions of Service that require centralized bulk metering. General Service Buildings are defined as buildings that are used for purposes other than single family dwellings. 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	\$	33.43
Smart Meter Funding Adder – effective until April 30, 2012	\$	2.03
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.50
Distribution Volumetric Rate	\$/kWh	0.0115
Rate Rider for Global Adjustment Sub-Account (2010) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Global Adjustment Sub-Account (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0052
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0008)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kWh	(0.0031)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040

MONTHLY RATES AND CHARGES – Regulatory Component

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2011

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

EB-2010-0120

GENERAL SERVICE 50 to 499 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Customers requiring a connection with a connected load, whose average monthly maximum demand used, for billing purposes, is, or is forecast to be, equal to or greater than 50 kW but less than 500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	402.29
Smart Meter Funding Adder – effective until April 30, 2012	\$	2.03
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	5.29
Distribution Volumetric Rate	\$/kW	1.7872
Rate Rider for Global Adjustment Sub-Account (2010) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	0.1140
Rate Rider for Global Adjustment Sub-Account (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	1.6490
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.2437)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(1.0315)
Retail Transmission Rate – Network Service Rate	\$/kW	1.8353
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5961

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2011

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

EB-2010-0120

GENERAL SERVICE 500 to 4,999 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Customers requiring a connection with a connected load, whose average monthly maximum demand used, for billing purposes, is, or is forecast to be, equal to or greater than 500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	3,023.14
Smart Meter Funding Adder – effective until April 30, 2012	\$	2.03
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	44.54
Distribution Volumetric Rate	\$/kW	1.5371
Rate Rider for Global Adjustment Sub-Account (2010) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	0.1602
Rate Rider for Global Adjustment Sub-Account (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	2.6271
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.3098)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(1.6258)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9493
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7498

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2011

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

EB-2010-0120

LARGE USE SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Customers requiring a connection with a connected load or 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, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	9031.26
Smart Meter Funding Adder – effective until April 30, 2012	\$	2.03
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	196.90
Distribution Volumetric Rate	\$/kW	1.1806
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.3787)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(1.4875)
Retail Transmission Rate – Network Service Rate	\$/kW	2.1585
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.0008

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2011

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

EB-2010-0120

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak 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 street lighting, billboards, etc. The level of consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of 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)	\$	33.44
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.63
Distribution Volumetric Rate	\$/kWh	0.0296
Rate Rider for Global Adjustment Sub-Account (2010) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0004
Rate Rider for Global Adjustment Sub-Account (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kWh	0.0052
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kWh	(0.0008)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kWh	(0.0026)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040

MONTHLY RATES AND CHARGES – Regulatory Component

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2011

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

EB-2010-0120

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 connection)	\$	5.64
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.08
Distribution Volumetric Rate	\$/kW	10.7442
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.1080)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(0.6151)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3913
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2596

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2011

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EB-2010-0120

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connection load times the required lighting times established in the approved OEB street lighting load shape template. Street Lighting plant, facilities or equipment owned by the customer are subject to the ESA requirements. Further servicing details are available in the distributor's Conditions of Service.

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	1.95
Rate Rider for Recovery of Late Payment Penalty Litigation Costs – effective until April 30, 2012	\$	0.02
Distribution Volumetric Rate	\$/kW	10.6902
Rate Rider for Global Adjustment Sub-Account (2010) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	0.1395
Rate Rider for Global Adjustment Sub-Account (2011) – effective until April 30, 2012		
Applicable only for Non-RPP Customers	\$/kW	1.9447
Rate Rider for Deferral/Variance Account Disposition (2010) – effective until April 30, 2012	\$/kW	(0.2889)
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2012	\$/kW	(1.1890)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3842
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.2596

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2011

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

EB-2010-0120

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	5.25
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West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2011

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EB-2010-0120

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

Note – specific charges for each distributor

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
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	15.00
Meter Dispute Charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2011

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EB-2010-0120

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0467
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0362
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

1 Proposed Tariff Sheet

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3

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 1

Tab1

Schedule 7

Attachment1

Attachment 1 of 1

Proposed Tariff Sheet

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0203

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. 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	\$	14.11
Tornado Relief Funding Adder – effective until December 31, 2016	\$	5.42
Distribution Volumetric Rate	\$/kWh	0.0182
Rate Rider for Lost Revenue Adjustment Mechanism – effective until April 30, 2013	\$/kWh	0.0020
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0049

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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EB-2011-0203

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW and, Town Houses and Condominiums described in section 3.1.8 of the distributor's Conditions of Service that require centralized bulk metering. General Service Buildings are defined as buildings that are used for purposes other than single family dwellings. 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	\$	33.49
Tornado Relief Funding Adder – effective until December 31, 2016	\$	12.66
Distribution Volumetric Rate	\$/kWh	0.0115
Rate Rider for Lost Revenue Adjustment Mechanism – effective until April 30, 2013	\$/kWh	0.0037
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0054
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES – Regulatory Component

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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EB-2011-0203

GENERAL SERVICE 50 to 499 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Customers requiring a connection with a connected load, whose average monthly maximum demand used, for billing purposes, is, or is forecast to be, equal to or greater than 50 kW but less than 500 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	393.55
Tornado Relief Funding Adder – effective until December 31, 2016	\$	130.61
Distribution Volumetric Rate	\$/kW	1.7483
Rate Rider for Lost Revenue Adjustment Mechanism – effective until April 30, 2013	\$/kW	0.0857
Retail Transmission Rate – Network Service Rate	\$/kW	2.0765
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7327

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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EB-2011-0203

GENERAL SERVICE 500 to 4,999 kW SERVICE CLASSIFICATION

This classification applies to the supply of electrical energy to General Service Customers requiring a connection with a connected load, whose average monthly maximum demand used, for billing purposes, is, or is forecast to be, equal to or greater than 500 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	2955.74
Tornado Relief Funding Adder – effective until December 31, 2016	\$	1,313.89
Distribution Volumetric Rate	\$/kW	1.5028
Retail Transmission Rate – Network Service Rate	\$/kW	2.2054
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8996

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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EB-2011-0203

LARGE USE SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Customers requiring a connection with a connected load or 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, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	9432.42
Tornado Relief Funding Adder – effective until December 31, 2016	\$	4,583.74
Distribution Volumetric Rate	\$/kW	1.2330
Rate Rider for Incremental Capital Module – effective until April 30, 2013	\$/kW	1.0276
Retail Transmission Rate – Network Service Rate	\$/kW	2.4421
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.1720

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

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EB-2011-0203

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak 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 street lighting, billboards, etc. The level of consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	33.50
Tornado Relief Funding Adder – effective until December 31, 2016	\$	13.48
Distribution Volumetric Rate	\$/kWh	0.0297
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES – Regulatory Component

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

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EB-2011-0203

SENTINEL LIGHTING SERVICE CLASSIFICATION

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	5.65
Tornado Relief Funding Adder – effective until December 31, 2016	\$	2.10
Distribution Volumetric Rate	\$/kW	10.7635
Retail Transmission Rate – Network Service Rate	\$/kW	1.5741
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3674

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

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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EB-2011-0203

STREET LIGHTING SERVICE CLASSIFICATION

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	1.95
Tornado Relief Funding Adder – effective until December 31, 2016	\$	0.79
Distribution Volumetric Rate	\$/kW	10.7094
Retail Transmission Rate – Network Service Rate	\$/kW	1.5661
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3674

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

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2012

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approved schedules of Rates, Charges and Loss Factors**

EB-2011-0203

microFIT GENERATOR SERVICE CLASSIFICATION

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APPLICATION

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	5.25
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West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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EB-2011-0203

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

Note – specific charges for each distributor

APPLICATION

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

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

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

Customer Administration		
Arrears certificate	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	15.00
Meter Dispute Charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect at meter – after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

West Coast Huron Energy Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2012

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

EB-2011-0203

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0467
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0362
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

Summary of Bill Impacts

West Coast Huron has determined the following monthly bill impacts for this application.

Summary of Monthly Bill Impacts

	Delivery Bill Impact %	Total Bill Impact \$'s	Total Bill Impact %
Residential	8.7%	3.19	2.9%
General Service Less Than 50 kW	21.8%	15.34	5.9%
General Service 50 to 499 kW	29.3%	415.85	3.8%
General Service 500 to 4,999 kW	56.0%	6,442.73	6.1%
Large Use	64.7%	17,499.83	8.4%
Unmetered Scattered Load	5.5%	3.89	2.4%
Sentinel Lighting	3.2%	0.36	1.5%
Street Lighting	6.1%	0.25	2.5%

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 1

Tab1

Schedule 8

Attachment1

Attachment 1 of 1

Bill Impacts



Ontario Energy Board

3RD Generation Incentive
Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203

Rate Class

Residential

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	14.08	14.11
Smart Meter Funding Adder	2.03	-
Service Charge Rate Rider(s)	5.63	5.42
Distribution Volumetric Rate	0.01820	0.01823
Distribution Volumetric Rate Rider(s)	(0.00350)	0.00200
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00500	0.00570
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00450	0.00490
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	1.0497	1.0497

Consumption	800	kWh		kW
RPP Tier One	600	kWh	Load Factor	

Current Loss Factor	1.0497
Proposed Loss Factor	1.0497

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%	31.22%
Energy Second Tier (kWh)	239.76	0.0790	18.94	239.76	0.0790	18.94	0.00	0.00%	14.49%
Sub-Total: Energy			59.74			59.74	0.00	0.00%	45.71%
Service Charge	1	14.08	14.08	1	14.11	14.11	0.03	0.18%	10.79%
Service Charge Rate Rider(s)	1	7.66	7.66	1	5.42	5.42	-2.24	(29.24)%	4.15%
Distribution Volumetric Rate	800	0.0182	14.56	800	0.0182	14.59	0.03	0.18%	11.16%
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	(0.0035)	(2.80)	800	0.0020	1.60	4.40	(157.14)%	1.22%
Total: Distribution			33.50			35.71	2.21	6.60%	27.32%
Retail Transmission Rate – Network Service Rate	839.76	0.0050	4.20	839.76	0.0057	4.79	0.59	14.00%	3.66%
Retail Transmission Rate – Line and Transformation Connection Service Rate	839.76	0.0045	3.78	839.76	0.0049	4.11	0.34	8.89%	3.15%
Total: Retail Transmission			7.98			8.90	0.92	11.58%	6.81%
Sub-Total: Delivery (Distribution and Retail Transmission)			41.48			44.61	3.14	7.56%	34.13%
Wholesale Market Service Rate	839.76	0.0052	4.37	839.76	0.0052	4.37	0.00	0.00%	3.34%
Rural Rate Protection Charge	839.76	0.0013	1.09	839.76	0.0013	1.09	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%	0.19%
Sub-Total: Regulatory			5.71			5.71			4.37%
Debt Retirement Charge (DRC)	800.00	0.00700	5.60	800	0.0070	5.60	0.00	0.00%	4.28%
Total Bill before Taxes			112.53			115.66	3.14	2.79%	88.50%
HST		13%	14.63		13%	15.04	0.41	2.79%	11.50%
Total Bill			127.16			130.70	3.54	2.79%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-12.72		(10%)	-13.07			
Total Bill (less OCEB)			114.44			117.63	3.19	2.79%	



Ontario Energy Board

3RD Generation Incentive
Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203

Rate Class

General Service Less Than 50 kW

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	33.43	33.49
Smart Meter Funding Adder	2.03	-
Service Charge Rate Rider(s)	13.16	12.66
Distribution Volumetric Rate	0.01150	0.01152
Distribution Volumetric Rate Rider(s)	(0.00390)	0.00000
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00460	0.00540
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00400	0.00430
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	1.0497	1.0497

Consumption	2,000	kWh		kW	Current Loss Factor	1.0497
RPP Tier One	600	kWh	Load Factor		Proposed Loss Factor	1.0497

General Service Less Than 50 kW	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%	13.05%
Energy Second Tier (kWh)	1,499.40	0.0790	118.45	1,499.40	0.0790	118.45	0.00	0.00%	37.88%
Sub-Total: Energy			159.25			159.25	0.00	0.00%	50.93%
Service Charge	1	33.43	33.43	1	33.49	33.49	0.06	0.18%	10.71%
Service Charge Rate Rider(s)	1	15.19	15.19	1	12.66	12.66	-2.53	(16.66)%	4.05%
Distribution Volumetric Rate	2,000	0.0115	23.00	2,000	0.0115	23.04	0.04	0.18%	7.37%
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	(0.0039)	(7.80)	2,000	0.0000	0.00	7.80	(100.00)%	0.00%
Total: Distribution			63.82			69.19	5.37	8.42%	22.13%
Retail Transmission Rate – Network Service Rate	2,099.40	0.0046	9.66	2,099.40	0.0054	11.34	1.68	17.39%	3.63%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,099.40	0.0040	8.40	2,099.40	0.0043	9.03	0.63	7.50%	2.89%
Total: Retail Transmission			18.05			20.36	2.31	12.79%	6.51%
Sub-Total: Delivery (Distribution and Retail Transmission)			81.87			89.56	7.68	9.38%	28.64%
Wholesale Market Service Rate	2,099.40	0.0052	10.92	2,099.40	0.0052	10.92	0.00	0.00%	3.49%
Rural Rate Protection Charge	2,099.40	0.0013	2.73	2,099.40	0.0013	2.73	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%	0.08%
Sub-Total: Regulatory			13.90			13.90			4.44%
Debt Retirement Charge (DRC)	2,000.00	0.00700	14.00	2,000	0.0070	14.00	0.00	0.00%	4.48%
Total Bill before Taxes			269.02			276.70	7.68	2.86%	88.50%
HST		13%	34.97		13%	35.97	1.00	2.86%	11.50%
Total Bill			304.00			312.68	8.68	2.86%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-30.40		(10%)	-31.27			
Total Bill (less OCEB)			273.60			281.41	7.81	2.86%	



Ontario Energy Board

3RD Generation Incentive
Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203

Rate Class

General Service 50 to 499 kW

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	402.29	393.55
Smart Meter Funding Adder	2.03	-
Service Charge Rate Rider(s)	135.90	130.61
Distribution Volumetric Rate	1.78720	1.74834
Distribution Volumetric Rate Rider(s)	(1.27520)	0.00000
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	1.83530	2.07650
Retail Transmission Rate – Line and Transformation Connection Service Rate	1.59610	1.73270
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	1.0362	1.0362

Consumption	109,500	kWh	250	kW
		kWh	Load Factor	60.0%

Current Loss Factor	1.0362
Proposed Loss Factor	1.0362

General Service 50 to 499 kW	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	113,463.90	0.0680	7,715.55	113,464	0.0680	7,715.55	0.00	0.00%	108.23%
Energy Second Tier (kWh)			0.00			0.00	0.00	0.00%	0.00%
Sub-Total: Energy			7,715.55			7,715.55	0.00	0.00%	108.23%
Service Charge	1	402.29	402.29	1	393.55	393.55	-8.74	(2.17)%	5.52%
Service Charge Rate Rider(s)	1	137.93	137.93	1	130.61	130.61	-7.32	(5.31)%	1.83%
Distribution Volumetric Rate	250	1.7872	446.80	250	1.7483	437.09	-9.71	(2.17)%	6.13%
Low Voltage Volumetric Rate	250	0.0000	0.00	250	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	250	(1.2752)	(318.80)	250	0.0000	0.00	318.80	(100.00)%	0.00%
Total: Distribution			668.22			961.24	293.02	43.85%	13.48%
Retail Transmission Rate – Network Service Rate	259.05	1.8353	475.43	259.05	2.0765	537.92	62.48	13.14%	7.55%
Retail Transmission Rate – Line and Transformation Connection Service Rate	259.05	1.5961	413.47	259.05	1.7327	448.86	35.39	8.56%	6.30%
Total: Retail Transmission			888.90			986.77	97.87	11.01%	13.84%
Sub-Total: Delivery (Distribution and Retail Transmission)			1,557.12			1,948.02	390.89	25.10%	27.33%
Wholesale Market Service Rate	113,463.90	0.0052	590.01	113,463.90	0.0052	590.01	0.00	0.00%	8.28%
Rural Rate Protection Charge	113,463.90	0.0013	147.50	113,463.90	0.0013	147.50	0.00	0.00%	2.07%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.00%
Sub-Total: Regulatory			737.77			737.77			10.35%
Debt Retirement Charge (DRC)	109,500.00	0.00700	766.50	109,500	0.0070	766.50	0.00	0.00%	10.75%
Total Bill before Taxes			10,776.93			11,167.83	390.89	3.63%	156.65%
HST		13%	1,401.00		13%	1,451.82	50.82	3.63%	20.36%
Total Bill			12,177.94			12,619.64	441.71	3.63%	177.02%
Ontario Clean Energy Benefit (OCEB)		(10%)	-1,217.79		(10%)	-1,261.96			
Total Bill (less OCEB)			10,960.14			11,357.68	397.54	3.63%	



Ontario Energy Board

3RD Generation Incentive
Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203

Rate Class

General Service 500 to 4,999 kW

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	3,023.14	2,955.74
Smart Meter Funding Adder	2.03	-
Service Charge Rate Rider(s)	1,358.43	1,313.89
Distribution Volumetric Rate	1.53710	1.50280
Distribution Volumetric Rate Rider(s)	(1.93560)	0.00000
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	1.94930	2.20540
Retail Transmission Rate – Line and Transformation Connection Service Rate	1.74980	2.17200
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	1.0362	1.0362

Consumption	1,095,000 kWh	2,500 kW	Current Loss Factor	1.0362
	kWh	Load Factor 60.0%	Proposed Loss Factor	1.0362

General Service 500 to 4,999 kW	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	1,134,639.00	0.0680	77,155.45	1,134,639	0.0680	77,155.45	0.00	0.00%	656.69%
Energy Second Tier (kWh)			0.00			0.00	0.00	0.00%	0.00%
Sub-Total: Energy			77,155.45			77,155.45	0.00	0.00%	656.69%
Service Charge	1	3,023.14	3,023.14	1	2,955.74	2,955.74	-67.40	(2.23)%	25.16%
Service Charge Rate Rider(s)	1	1,360.46	1,360.46	1	1,313.89	1,313.89	-46.57	(3.42)%	11.18%
Distribution Volumetric Rate	2,500	1.5371	3,842.75	2,500	1.5028	3,757.00	-85.75	(2.23)%	31.98%
Low Voltage Volumetric Rate	2,500	0.0000	0.00	2,500	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	2,500	(1.9356)	(4,839.00)	2,500	0.0000	0.00	4,839.00	(100.00)%	0.00%
Total: Distribution			3,387.35			8,026.63	4,639.28	136.96%	68.32%
Retail Transmission Rate – Network Service Rate	2,590.50	1.9493	5,049.66	2,590.50	2.2054	5,713.09	663.43	13.14%	48.63%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,590.50	1.7498	4,532.86	2,590.50	2.1720	5,626.57	1,093.71	24.13%	47.89%
Total: Retail Transmission			9,582.52			11,339.65	1,757.14	18.34%	96.51%
Sub-Total: Delivery (Distribution and Retail Transmission)			12,969.87			19,366.29	6,396.42	49.32%	164.83%
Wholesale Market Service Rate	1,134,639.00	0.0052	5,900.12	1,134,639.00	0.0052	5,900.12	0.00	0.00%	50.22%
Rural Rate Protection Charge	1,134,639.00	0.0013	1,475.03	1,134,639.00	0.0013	1,475.03	0.00	0.00%	12.55%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.00%
Sub-Total: Regulatory			7,375.40			7,375.40			62.77%
Debt Retirement Charge (DRC)	1,095,000.00	0.00700	7,665.00	1,095,000	0.0070	7,665.00	0.00	0.00%	65.24%
Total Bill before Taxes			105,165.72			111,562.14	6,396.42	6.08%	949.53%
HST		13%	13,671.54		13%	14,503.08	831.53	6.08%	123.44%
Total Bill			118,837.27			126,065.22	7,227.95	6.08%	1072.97%
Ontario Clean Energy Benefit (OCEB)		(10%)	-11,883.73		(10%)	-12,606.52			
Total Bill (less OCEB)			106,953.54			113,458.70	6,505.16	6.08%	



Ontario Energy Board

3RD Generation Incentive
Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203

Rate Class

Large Use

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	9,031.26	9,432.42
Smart Meter Funding Adder	2.03	-
Service Charge Rate Rider(s)	4,780.64	4,583.74
Distribution Volumetric Rate	1.18060	1.23302
Distribution Volumetric Rate Rider(s)	(1.86620)	0.00000
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	2.15850	2.44210
Retail Transmission Rate – Line and Transformation Connection Service Rate	2.00080	2.17200
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	1.0045	1.0045

Consumption	2,190,000	kWh	5,000	kW
		kWh	Load Factor	60.0%

Current Loss Factor	1.0045
Proposed Loss Factor	1.0045

Large Use	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	2,199,855.00	0.0680	149,590.14	2,199,855	0.0680	149,590.14	0.00	0.00%	944.47%
Energy Second Tier (kWh)			0.00			0.00	0.00	0.00%	0.00%
Sub-Total: Energy			149,590.14			149,590.14	0.00	0.00%	944.47%
Service Charge	1	9,031.26	9,031.26	1	9,432.42	9,432.42	401.16	4.44%	59.55%
Service Charge Rate Rider(s)	1	4,782.67	4,782.67	1	4,583.74	4,583.74	-198.93	(4.16)%	28.94%
Distribution Volumetric Rate	5,000	1.1806	5,903.00	5,000	1.2330	6,165.08	262.08	4.44%	38.92%
Low Voltage Volumetric Rate	5,000	0.0000	0.00	5,000	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	5,000	(1.8662)	(9,331.00)	5,000	0.0000	0.00	9,331.00	(100.00)%	0.00%
Total: Distribution			10,385.93			20,181.24	9,795.31	94.31%	127.42%
Retail Transmission Rate – Network Service Rate	5,022.50	2.1585	10,841.07	5,022.50	2.4421	12,265.45	1,424.38	13.14%	77.44%
Retail Transmission Rate – Line and Transformation Connection Service Rate	5,022.50	2.0008	10,049.02	5,022.50	2.1720	10,908.87	859.85	8.56%	68.88%
Total: Retail Transmission			20,890.08			23,174.32	2,284.23	10.93%	146.32%
Sub-Total: Delivery (Distribution and Retail Transmission)			31,276.01			43,355.55	12,079.54	38.62%	273.73%
Wholesale Market Service Rate	2,199,855.00	0.0052	11,439.25	2,199,855.00	0.0052	11,439.25	0.00	0.00%	72.22%
Rural Rate Protection Charge	2,199,855.00	0.0013	2,859.81	2,199,855.00	0.0013	2,859.81	0.00	0.00%	18.06%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.00%
Sub-Total: Regulatory			14,299.31			14,299.31			90.28%
Debt Retirement Charge (DRC)	2,190,000.00	0.00700	15,330.00	2,190,000	0.0070	15,330.00	0.00	0.00%	96.79%
Total Bill before Taxes			210,495.46			222,575.00	12,079.54	5.74%	1405.27%
HST		13%	27,364.41		13%	28,934.75	1,570.34	5.74%	182.69%
Total Bill			237,859.87			251,509.75	13,649.88	5.74%	1587.96%
Ontario Clean Energy Benefit (OCEB)		(10%)	-23,785.99		(10%)	-25,150.97			
Total Bill (less OCEB)			214,073.88			226,358.77	12,284.89	5.74%	



Ontario Energy Board

3RD Generation Incentive
Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203

Rate Class

Unmetered Scattered Load

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	33.44	33.50
Smart Meter Funding Adder	-	-
Service Charge Rate Rider(s)	14.11	13.48
Distribution Volumetric Rate	0.02960	0.02965
Distribution Volumetric Rate Rider(s)	(0.00340)	0.00000
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00460	0.00520
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00400	0.00430
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	1.0497	1.0497

Consumption	1,000	kWh		kW
RPP Tier One	600	kWh	Load Factor	

Current Loss Factor	1.0497
Proposed Loss Factor	1.0497

Unmetered Scattered Load	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%	20.40%
Energy Second Tier (kWh)	449.70	0.0790	35.53	449.70	0.0790	35.53	0.00	0.00%	17.76%
Sub-Total: Energy			76.33			76.33	0.00	0.00%	38.16%
Service Charge	1	33.44	33.44	1	33.50	33.50	0.06	0.18%	16.75%
Service Charge Rate Rider(s)	1	14.11	14.11	1	13.48	13.48	-0.63	(4.46)%	6.74%
Distribution Volumetric Rate	1,000	0.0296	29.60	1,000	0.0297	29.65	0.05	0.18%	14.83%
Low Voltage Volumetric Rate	1,000	0.0000	0.00	1,000	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	1,000	(0.0034)	(3.40)	1,000	0.0000	0.00	3.40	(100.00)%	0.00%
Total: Distribution			73.75			76.63	2.88	3.91%	38.31%
Retail Transmission Rate – Network Service Rate	1,049.70	0.0046	4.83	1,049.70	0.0052	5.46	0.63	13.04%	2.73%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,049.70	0.0040	4.20	1,049.70	0.0043	4.51	0.31	7.50%	2.26%
Total: Retail Transmission			9.03			9.97	0.94	10.47%	4.99%
Sub-Total: Delivery (Distribution and Retail Transmission)			82.78			86.61	3.83	4.62%	43.30%
Wholesale Market Service Rate	1,049.70	0.0052	5.46	1,049.70	0.0052	5.46	0.00	0.00%	2.73%
Rural Rate Protection Charge	1,049.70	0.0013	1.36	1,049.70	0.0013	1.36	0.00	0.00%	0.68%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.00%	0.12%
Sub-Total: Regulatory			7.07			7.07			3.54%
Debt Retirement Charge (DRC)	1,000.00	0.00700	7.00	1,000	0.0070	7.00	0.00	0.00%	3.50%
Total Bill before Taxes			173.18			177.00	3.83	2.21%	88.50%
HST		13%	22.51		13%	23.01	0.50	2.21%	11.50%
Total Bill			195.69			200.02	4.33	2.21%	100.00%
Ontario Clean Energy Benefit (OCEB)		(10%)	-19.57		(10%)	-20.00			
Total Bill (less OCEB)			176.12			180.01	3.89	2.21%	



Ontario Energy Board

3RD Generation Incentive Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203




Rate Class

Sentinel Lighting

Consumption	36	kWh	0	kW	Current Loss Factor	1.0497
		kWh	Load Factor	50.0%	Proposed Loss Factor	1.0497

Sentinel Lighting	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	37.79	0.0680	2.57	38	0.0680	2.57	0.00	0.00%	0.02%
Energy Second Tier (kWh)			0.00			0.00	0.00	0.00%	0.00%
Sub-Total: Energy			2.57			2.57	0.00	0.00%	0.02%
Service Charge	1	5.64	5.64	1	5.65	5.65	0.01	0.18%	0.04%
Service Charge Rate Rider(s)	1	2.18	2.18	1	0.01	0.01	-2.17	(99.76)%	0.00%
Distribution Volumetric Rate	0	10.7442	1.07	0	10.7635	1.08	0.00	0.18%	0.01%
Low Voltage Volumetric Rate	0	0.0000	0.00	0	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	0	(0.7231)	(0.07)	0	0.0000	0.00	0.07	(100.00)%	0.00%
Total: Distribution			8.82			6.73	-2.09	(23.70)%	0.04%
Retail Transmission Rate – Network Service Rate	0.10	0.0000	0.00	0.10	1.5741	0.17	0.17	0.00%	0.00%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.10	1,000.0000	104.97	0.10	1.3674	0.14	-104.83	(99.86)%	0.00%
Total: Retail Transmission			104.97			0.31	-104.66	(99.71)%	0.00%
Sub-Total: Delivery (Distribution and Retail Transmission)			113.79			7.04	-106.75	(93.81)%	0.04%
Wholesale Market Service Rate	37.79	0.0000	0.00	37.79	0.0052	0.20	0.20	0.00%	0.00%
Rural Rate Protection Charge	37.79	0.0000	0.00	37.79	0.0013	0.05	0.05	0.00%	0.00%
Standard Supply Service – Administration Charge (if applicable)	1	0.00	0.00	1	0.25	0.25	0.25	0.00%	0.00%
Sub-Total: Regulatory			0.00			0.50			0.00%
Debt Retirement Charge (DRC)	36.00	0.00700	0.25	36	0.0070	0.25	0.00	0.00%	0.00%
Total Bill before Taxes			116.61			10.36	-106.26	(91.12)%	0.07%
HST		13%	15.16		13%	1.35	-13.81	(91.12)%	0.01%
Total Bill			131.77			11.70	-120.07	(91.12)%	0.07%
Ontario Clean Energy Benefit (OCEB)		(10%)	-13.18		(10%)	-1.17			



Ontario Energy Board

3RD Generation Incentive Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203




Rate Class

Street Lighting

<i>Consumption</i>	36	kWh	0	kW	<i>Current Loss Factor</i>	1.0497
		kWh	<i>Load Factor</i>	50.0%	<i>Proposed Loss Factor</i>	1.0497

Street Lighting	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)	Change (%)	% of Total Bill
Energy First Tier (kWh)	37.79	0.0680	2.57	38	0.0680	2.57	0.00	0.00%	0.02%
Energy Second Tier (kWh)			0.00			0.00	0.00	0.00%	0.00%
Sub-Total: Energy			2.57			2.57	0.00	0.00%	0.02%
Service Charge	1	1.95	1.95	1	1.95	1.95	0.00	0.18%	0.01%
Service Charge Rate Rider(s)	1	0.81	0.81	1	0.01	0.01	-0.80	(99.36)%	0.00%
Distribution Volumetric Rate	0	10.6902	1.07	0	10.7094	1.07	0.00	0.18%	0.01%
Low Voltage Volumetric Rate	0	0.0000	0.00	0	0.0000	0.00	0.00	0.00%	0.00%
Distribution Volumetric Rate Rider(s)	0	(1.2179)	(0.12)	0	0.0000	0.00	0.12	(100.00)%	0.00%
Total: Distribution			3.71			3.03	-0.68	(18.28)%	0.02%
Retail Transmission Rate – Network Service Rate	0.10	0.0000	0.00	0.10	1.5661	0.16	0.16	0.00%	0.00%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.10	1,000.0000	104.97	0.10	1.3674	0.14	-104.83	(99.86)%	0.00%
Total: Retail Transmission			104.97			0.31	-104.66	(99.71)%	0.00%
Sub-Total: Delivery (Distribution and Retail Transmission)			108.68			3.34	-105.34	(96.93)%	0.02%
Wholesale Market Service Rate	37.79	0.0000	0.00	37.79	0.0052	0.20	0.20	0.00%	0.00%
Rural Rate Protection Charge	37.79	0.0000	0.00	37.79	0.0013	0.05	0.05	0.00%	0.00%
Standard Supply Service – Administration Charge (if applicable)	1	0.00	0.00	1	0.25	0.25	0.25	0.00%	0.00%
Sub-Total: Regulatory			0.00			0.50			0.00%
Debt Retirement Charge (DRC)	36.00	0.00700	0.25	36	0.0070	0.25	0.00	0.00%	0.00%
Total Bill before Taxes			111.50			6.65	-104.84	(94.03)%	0.04%
HST		13%	14.49		13%	0.87	-13.63	(94.03)%	0.01%
Total Bill			125.99			7.52	-118.47	(94.03)%	0.05%
Ontario Clean Energy Benefit (OCEB)		(10%)	-12.60		(10%)	-0.75			

West Coast Huron Energy Inc.

Effective Date : May 1, 2012

Residential

RPP

Consumption kWh250

SeasonSummer

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	17.79	17.79	0.00	0.0%	40.3%
Distribution	19.99	19.16	(0.83)	(4.2)%	43.4%
Retail Transmission	2.49	2.77	0.28	11.2%	6.3%
Delivery	22.48	21.93	(0.55)	(2.4)%	49.7%
Regulatory	1.95	1.95	0.00	0.0%	4.4%
Debt Retirement	1.75	1.75	0.00	0.0%	4.0%
HST	5.72	5.64	(0.08)	(1.4)%	12.8%
OCEB	(4.97)	(4.91)	0.06	(1.3)%	(11.1)%
Total Bill	44.72	44.15	(0.57)	(1.3)%	100.0%

Residential

RPP

Consumption kWh250

SeasonWinter

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	17.79	17.79	0.00	0.0%	40.3%
Distribution	19.99	19.16	(0.83)	(4.2)%	43.4%
Retail Transmission	2.49	2.77	0.28	11.2%	6.3%
Delivery	22.48	21.93	(0.55)	(2.4)%	49.7%
Regulatory	1.95	1.95	0.00	0.0%	4.4%
Debt Retirement	1.75	1.75	0.00	0.0%	4.0%
HST	5.72	5.64	(0.08)	(1.4)%	12.8%
OCEB	(4.97)	(4.91)	0.06	(1.3)%	(11.1)%
Total Bill	44.72	44.15	(0.57)	(1.3)%	100.0%

Residential

RPP

Consumption kWh250

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	17.79	17.79	0.00	0.0%	40.3%
Distribution	19.99	19.16	(0.83)	(4.2)%	43.4%
Retail Transmission	2.49	2.77	0.28	11.2%	6.3%
Delivery	22.48	21.93	(0.55)	(2.4)%	49.7%
Regulatory	1.95	1.95	0.00	0.0%	4.4%
Debt Retirement	1.75	1.75	0.00	0.0%	4.0%
HST	5.72	5.64	(0.08)	(1.4)%	12.8%
OCEB	(4.97)	(4.91)	0.06	(1.3)%	(11.1)%
Total Bill	44.72	44.15	(0.57)	(1.3)%	100.0%

Residential

RPP - TOU

Consumption kWh250

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	19.11	19.11	0.00	0.0%	42.0%
Distribution	19.99	19.16	(0.83)	(4.2)%	42.1%
Retail Transmission	2.49	2.77	0.28	11.2%	6.1%
Delivery	22.48	21.93	(0.55)	(2.4)%	48.2%
Regulatory	1.95	1.95	0.00	0.0%	4.3%
Debt Retirement	1.75	1.75	0.00	0.0%	3.8%
HST	5.89	5.82	(0.07)	(1.2)%	12.8%
OCEB	(5.12)	(5.06)	0.06	(1.2)%	(11.1)%
Total Bill	46.06	45.50	(0.56)	(1.2)%	100.0%

Residential

Non - RPP

Consumption kWh250

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	17.89	17.89	0.00	0.0%	40.4%
Distribution	19.99	19.16	(0.83)	(4.2)%	43.3%
Retail Transmission	2.49	2.77	0.28	11.2%	6.3%
Delivery	22.48	21.93	(0.55)	(2.4)%	49.5%
Regulatory	1.95	1.95	0.00	0.0%	4.4%
Debt Retirement	1.75	1.75	0.00	0.0%	4.0%
HST	5.73	5.66	(0.07)	(1.2)%	12.8%
OCEB	(4.98)	(4.92)	0.06	(1.2)%	(11.1)%
Total Bill	44.82	44.26	(0.56)	(1.2)%	100.0%

Residential

RPP

Consumption kWh800

SeasonSummer

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	59.55	59.55	0.00	0.0%	53.2%
Distribution	28.08	30.27	2.19	7.8%	27.1%
Retail Transmission	7.96	8.87	0.91	11.4%	7.9%
Delivery	36.04	39.14	3.10	8.6%	35.0%
Regulatory	5.69	5.69	0.00	0.0%	5.1%
Debt Retirement	5.60	5.60	0.00	0.0%	5.0%
HST	13.89	14.30	0.41	3.0%	12.8%
OCEB	(12.08)	(12.43)	(0.35)	2.9%	(11.1)%
Total Bill	108.69	111.85	3.16	2.9%	100.0%

Residential

RPP

Consumption kWh800

SeasonWinter

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	56.94	56.94	0.00	0.0%	52.1%
Distribution	28.08	30.27	2.19	7.8%	27.7%
Retail Transmission	7.96	8.87	0.91	11.4%	8.1%
Delivery	36.04	39.14	3.10	8.6%	35.8%
Regulatory	5.69	5.69	0.00	0.0%	5.2%
Debt Retirement	5.60	5.60	0.00	0.0%	5.1%
HST	13.56	13.96	0.40	2.9%	12.8%
OCEB	(11.78)	(12.13)	(0.35)	3.0%	(11.1)%
Total Bill	106.05	109.20	3.15	3.0%	100.0%

Residential

RPP

Consumption kWh800

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	57.35	57.35	0.00	0.0%	52.3%
Distribution	28.08	30.27	2.19	7.8%	27.6%
Retail Transmission	7.96	8.87	0.91	11.4%	8.1%
Delivery	36.04	39.14	3.10	8.6%	35.7%
Regulatory	5.69	5.69	0.00	0.0%	5.2%
Debt Retirement	5.60	5.60	0.00	0.0%	5.1%
HST	13.61	14.01	0.40	2.9%	12.8%
OCEB	(11.83)	(12.18)	(0.35)	3.0%	(11.1)%
Total Bill	106.46	109.61	3.15	3.0%	100.0%

Residential

RPP - TOU

Consumption kWh800

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	61.16	61.16	0.00	0.0%	53.9%
Distribution	28.08	30.27	2.19	7.8%	26.7%
Retail Transmission	7.96	8.87	0.91	11.4%	7.8%
Delivery	36.04	39.14	3.10	8.6%	34.5%
Regulatory	5.69	5.69	0.00	0.0%	5.0%
Debt Retirement	5.60	5.60	0.00	0.0%	4.9%
HST	14.10	14.51	0.41	2.9%	12.8%
OCEB	(12.26)	(12.61)	(0.35)	2.9%	(11.1)%
Total Bill	110.33	113.49	3.16	2.9%	100.0%

Residential

Non - RPP

Consumption kWh800

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	57.25	57.25	0.00	0.0%	52.3%
Distribution	28.08	30.27	2.19	7.8%	27.6%
Retail Transmission	7.96	8.87	0.91	11.4%	8.1%
Delivery	36.04	39.14	3.10	8.6%	35.7%
Regulatory	5.69	5.69	0.00	0.0%	5.2%
Debt Retirement	5.60	5.60	0.00	0.0%	5.1%
HST	13.60	14.00	0.40	2.9%	12.8%
OCEB	(11.82)	(12.17)	(0.35)	3.0%	(11.1)%
Total Bill	106.36	109.51	3.15	3.0%	100.0%

Residential

RPP

Consumption kWh2,500

SeasonSummer

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	200.12	200.12	0.00	0.0%	60.1%
Distribution	53.07	64.61	11.54	21.7%	19.4%
Retail Transmission	24.86	27.74	2.88	11.6%	8.3%
Delivery	77.93	92.35	14.42	18.5%	27.7%
Regulatory	17.26	17.26	0.00	0.0%	5.2%
Debt Retirement	17.50	17.50	0.00	0.0%	5.3%
HST	40.67	42.54	1.87	4.6%	12.8%
OCEB	(35.35)	(36.98)	(1.63)	4.6%	(11.1)%
Total Bill	318.13	332.79	14.66	4.6%	100.0%

Residential

RPP

Consumption kWh2,500

SeasonWinter

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	195.72	195.72	0.00	0.0%	59.6%
Distribution	53.07	64.61	11.54	21.7%	19.7%
Retail Transmission	24.86	27.74	2.88	11.6%	8.4%
Delivery	77.93	92.35	14.42	18.5%	28.1%
Regulatory	17.26	17.26	0.00	0.0%	5.3%
Debt Retirement	17.50	17.50	0.00	0.0%	5.3%
HST	40.09	41.97	1.88	4.7%	12.8%
OCEB	(34.85)	(36.48)	(1.63)	4.7%	(11.1)%
Total Bill	313.65	328.32	14.67	4.7%	100.0%

Residential

RPP

Consumption kWh2,500

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	197.92	197.92	0.00	0.0%	59.9%
Distribution	53.07	64.61	11.54	21.7%	19.5%
Retail Transmission	24.86	27.74	2.88	11.6%	8.4%
Delivery	77.93	92.35	14.42	18.5%	27.9%
Regulatory	17.26	17.26	0.00	0.0%	5.2%
Debt Retirement	17.50	17.50	0.00	0.0%	5.3%
HST	40.38	42.25	1.87	4.6%	12.8%
OCEB	(35.10)	(36.73)	(1.63)	4.6%	(11.1)%
Total Bill	315.89	330.55	14.66	4.6%	100.0%

Residential

RPP - TOU

Consumption kWh2,500

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	191.13	191.13	0.00	0.0%	59.1%
Distribution	53.07	64.61	11.54	21.7%	20.0%
Retail Transmission	24.86	27.74	2.88	11.6%	8.6%
Delivery	77.93	92.35	14.42	18.5%	28.5%
Regulatory	17.26	17.26	0.00	0.0%	5.3%
Debt Retirement	17.50	17.50	0.00	0.0%	5.4%
HST	39.50	41.37	1.87	4.7%	12.8%
OCEB	(34.33)	(35.96)	(1.63)	4.7%	(11.1)%
Total Bill	308.99	323.65	14.66	4.7%	100.0%

Residential

Non - RPP

Consumption kWh2,500

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	178.90	178.90	0.00	0.0%	57.5%
Distribution	53.07	64.61	11.54	21.7%	20.8%
Retail Transmission	24.86	27.74	2.88	11.6%	8.9%
Delivery	77.93	92.35	14.42	18.5%	29.7%
Regulatory	17.26	17.26	0.00	0.0%	5.5%
Debt Retirement	17.50	17.50	0.00	0.0%	5.6%
HST	37.91	39.78	1.87	4.9%	12.8%
OCEB	(32.95)	(34.58)	(1.63)	4.9%	(11.1)%
Total Bill	296.55	311.21	14.66	4.9%	100.0%

West Coast Huron Energy Inc.

Effective Date : May 1, 2012

General Service Less Than 50 kW

RPP

Consumption kWh500

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	35.59	35.59	0.00	0.0%	39.4%
Distribution	39.76	41.09	1.33	3.3%	45.4%
Retail Transmission	4.50	5.08	0.58	12.9%	5.6%
Delivery	44.26	46.17	1.91	4.3%	51.1%
Regulatory	3.65	3.65	0.00	0.0%	4.0%
Debt Retirement	3.50	3.50	0.00	0.0%	3.9%
HST	11.31	11.56	0.25	2.2%	12.8%
OCEB	(9.83)	(10.05)	(0.22)	2.2%	(11.1)%
Total Bill	88.48	90.42	1.94	2.2%	100.0%

General Service Less Than 50 kW

RPP - TOU

Consumption kWh500

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	38.22	38.22	0.00	0.0%	41.1%
Distribution	39.76	41.09	1.33	3.3%	44.1%
Retail Transmission	4.50	5.08	0.58	12.9%	5.5%
Delivery	44.26	46.17	1.91	4.3%	49.6%
Regulatory	3.65	3.65	0.00	0.0%	3.9%
Debt Retirement	3.50	3.50	0.00	0.0%	3.8%
HST	11.65	11.90	0.25	2.1%	12.8%
OCEB	(10.13)	(10.34)	(0.21)	2.1%	(11.1)%
Total Bill	91.15	93.10	1.95	2.1%	100.0%

General Service Less Than 50 kW

Non - RPP

Consumption kWh500

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	35.78	35.78	0.00	0.0%	39.5%
Distribution	39.76	41.09	1.33	3.3%	45.3%
Retail Transmission	4.50	5.08	0.58	12.9%	5.6%
Delivery	44.26	46.17	1.91	4.3%	51.0%
Regulatory	3.65	3.65	0.00	0.0%	4.0%
Debt Retirement	3.50	3.50	0.00	0.0%	3.9%
HST	11.33	11.58	0.25	2.2%	12.8%
OCEB	(9.85)	(10.07)	(0.22)	2.2%	(11.1)%
Total Bill	88.67	90.61	1.94	2.2%	100.0%

General Service Less Than 50 kW

RPP

Consumption kWh2,000

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	157.13	157.13	0.00	0.0%	57.4%
Distribution	51.16	63.89	12.73	24.9%	23.3%
Retail Transmission	18.00	20.30	2.30	12.8%	7.4%
Delivery	69.16	84.19	15.03	21.7%	30.8%
Regulatory	13.86	13.86	0.00	0.0%	5.1%
Debt Retirement	14.00	14.00	0.00	0.0%	5.1%
HST	33.04	34.99	1.95	5.9%	12.8%
OCEB	(28.72)	(30.42)	(1.70)	5.9%	(11.1)%
Total Bill	258.47	273.75	15.28	5.9%	100.0%

General Service Less Than 50 kW

RPP - TOU

Consumption kWh2,000

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	152.91	152.91	0.00	0.0%	56.7%
Distribution	51.16	63.89	12.73	24.9%	23.7%
Retail Transmission	18.00	20.30	2.30	12.8%	7.5%
Delivery	69.16	84.19	15.03	21.7%	31.2%
Regulatory	13.86	13.86	0.00	0.0%	5.1%
Debt Retirement	14.00	14.00	0.00	0.0%	5.2%
HST	32.49	34.44	1.95	6.0%	12.8%
OCEB	(28.24)	(29.94)	(1.70)	6.0%	(11.1)%
Total Bill	254.18	269.46	15.28	6.0%	100.0%

General Service Less Than 50 kW

Non - RPP

Consumption kWh2,000

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	143.13	143.13	0.00	0.0%	55.2%
Distribution	51.16	63.89	12.73	24.9%	24.6%
Retail Transmission	18.00	20.30	2.30	12.8%	7.8%
Delivery	69.16	84.19	15.03	21.7%	32.4%
Regulatory	13.86	13.86	0.00	0.0%	5.3%
Debt Retirement	14.00	14.00	0.00	0.0%	5.4%
HST	31.22	33.17	1.95	6.2%	12.8%
OCEB	(27.14)	(28.84)	(1.70)	6.3%	(11.1)%
Total Bill	244.23	259.51	15.28	6.3%	100.0%

General Service Less Than 50 kW

RPP

Consumption kWh10,000

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	818.64	818.64	0.00	0.0%	64.7%
Distribution	111.96	185.49	73.53	65.7%	14.7%
Retail Transmission	90.02	101.53	11.51	12.8%	8.0%
Delivery	201.98	287.02	85.04	42.1%	22.7%
Regulatory	68.29	68.29	0.00	0.0%	5.4%
Debt Retirement	70.00	70.00	0.00	0.0%	5.5%
HST	150.66	161.71	11.05	7.3%	12.8%
OCEB	(130.96)	(140.57)	(9.61)	7.3%	(11.1)%
Total Bill	1,178.61	1,265.09	86.48	7.3%	100.0%

General Service Less Than 50 kW

RPP - TOU

Consumption kWh10,000

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	764.50	764.50	0.00	0.0%	63.2%
Distribution	111.96	185.49	73.53	65.7%	15.3%
Retail Transmission	90.02	101.53	11.51	12.8%	8.4%
Delivery	201.98	287.02	85.04	42.1%	23.7%
Regulatory	68.29	68.29	0.00	0.0%	5.6%
Debt Retirement	70.00	70.00	0.00	0.0%	5.8%
HST	143.62	154.68	11.06	7.7%	12.8%
OCEB	(124.84)	(134.45)	(9.61)	7.7%	(11.1)%
Total Bill	1,123.55	1,210.04	86.49	7.7%	100.0%

General Service Less Than 50 kW

Non - RPP

Consumption kWh10,000

SeasonAverage

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	715.63	715.63	0.00	0.0%	61.7%
Distribution	111.96	185.49	73.53	65.7%	16.0%
Retail Transmission	90.02	101.53	11.51	12.8%	8.8%
Delivery	201.98	287.02	85.04	42.1%	24.7%
Regulatory	68.29	68.29	0.00	0.0%	5.9%
Debt Retirement	70.00	70.00	0.00	0.0%	6.0%
HST	137.27	148.32	11.05	8.0%	12.8%
OCEB	(119.32)	(128.93)	(9.61)	8.1%	(11.1)%
Total Bill	1,073.85	1,160.33	86.48	8.1%	100.0%

West Coast Huron Energy Inc.

Effective Date : May 1, 2012

General Service 50 to 499 kW

Consumption kWh	38,926	Consumption kW	112
Season	Average		

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	2,785.65	2,785.65	0.00	0.0%	56.7%
Distribution	664.42	598.96	(65.46)	(9.9)%	12.2%
Retail Transmission	384.31	426.63	42.32	11.0%	8.7%
Delivery	1,048.73	1,025.59	(23.14)	(2.2)%	20.9%
Regulatory	265.09	265.09	0.00	0.0%	5.4%
Debt Retirement	272.48	272.48	0.00	0.0%	5.5%
HST	568.35	565.35	(3.00)	(0.5)%	11.5%
Total Bill	4,940.30	4,914.16	(26.14)	(0.5)%	100.0%

West Coast Huron Energy Inc.

Effective Date : May 1, 2012

General Service 500 to 4,999 kW

Consumption kWh	618,298	Consumption kW	1,297
Season	Average		

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	44,247.19	44,247.19	0.00	0.0%	62.1%
Distribution	6,167.99	4,904.87	(1,263.12)	(20.5)%	6.9%
Retail Transmission	4,797.73	5,324.18	526.45	11.0%	7.5%
Delivery	10,965.72	10,229.05	(736.67)	(6.7)%	14.4%
Regulatory	4,206.87	4,206.87	0.00	0.0%	5.9%
Debt Retirement	4,328.09	4,328.09	0.00	0.0%	6.1%
HST	8,287.22	8,191.46	(95.76)	(1.2)%	11.5%
Total Bill	72,035.09	71,202.66	(832.43)	(1.2)%	100.0%

West Coast Huron Energy Inc.

Effective Date : May 1, 2012

Large Use

Consumption kWh	5,018,324	Consumption kW	12,246
Season	Average		

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	344,646.78	344,646.78	0.00	0.0%	60.3%
Distribution	834.33	37,115.73	36,281.40	4348.6%	6.5%
Retail Transmission	50,934.79	56,504.27	5,569.48	10.9%	9.9%
Delivery	51,769.12	93,620.00	41,850.88	80.8%	16.4%
Regulatory	32,766.14	32,766.14	0.00	0.0%	5.7%
Debt Retirement	35,128.27	35,128.27	0.00	0.0%	6.1%
HST	60,360.34	65,800.95	5,440.61	9.0%	11.5%
Total Bill	524,670.65	571,962.14	47,291.49	9.0%	100.0%

West Coast Huron Energy Inc.

Effective Date : May 1, 2012

Unmetered Scattered Load

RPP

Consumption kWh 1,757

Season Average

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	137.01	137.01	0.00	0.0%	50.9%
Distribution	80.11	85.68	5.57	7.0%	31.8%
Retail Transmission	15.82	17.47	1.65	10.4%	6.5%
Delivery	95.93	103.15	7.22	7.5%	38.3%
Regulatory	12.20	12.20	0.00	0.0%	4.5%
Debt Retirement	12.30	12.30	0.00	0.0%	4.6%
HST	33.47	34.41	0.94	2.8%	12.8%
OCEB	(29.09)	(29.91)	(0.82)	2.8%	(11.1)%
Total Bill	261.82	269.16	7.34	2.8%	100.0%

Unmetered Scattered Load

Non - RPP

Consumption kWh 1,757

Season Average

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	125.72	125.72	0.00	0.0%	48.8%
Distribution	80.11	85.68	5.57	7.0%	33.3%
Retail Transmission	15.82	17.47	1.65	10.4%	6.8%
Delivery	95.93	103.15	7.22	7.5%	40.0%
Regulatory	12.20	12.20	0.00	0.0%	4.7%
Debt Retirement	12.30	12.30	0.00	0.0%	4.8%
HST	32.00	32.94	0.94	2.9%	12.8%
OCEB	(27.82)	(28.63)	(0.81)	2.9%	(11.1)%
Total Bill	250.33	257.68	7.35	2.9%	100.0%

West Coast Huron Energy Inc.

Effective Date : May 1, 2012

Sentinel Lighting

Consumption kWh	149	Consumption kW	0.4
Season	Average		

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	10.64	10.64	0.00	0.0%	38.9%
Distribution	9.83	10.07	0.24	2.4%	36.8%
Retail Transmission	1.09	1.21	0.12	11.0%	4.4%
Delivery	10.92	11.28	0.36	3.3%	41.2%
Regulatory	1.26	1.26	0.00	0.0%	4.6%
Debt Retirement	1.04	1.04	0.00	0.0%	3.8%
HST	3.10	3.15	0.05	1.6%	11.5%
Total Bill	26.96	27.37	0.41	1.5%	100.0%

West Coast Huron Energy Inc.

Effective Date : May 1, 2012

Street Lighting

Consumption kWh	65	Consumption kW	0.2
Season	Average		

	Current	Proposed	Change \$	Change %	% of Total Bill
Energy	4.65	4.65	0.00	0.0%	40.6%
Distribution	3.57	3.82	0.25	7.0%	33.4%
Retail Transmission	0.46	0.51	0.05	10.9%	4.5%
Delivery	4.03	4.33	0.30	7.4%	37.8%
Regulatory	0.69	0.69	0.00	0.0%	6.0%
Debt Retirement	0.46	0.46	0.00	0.0%	4.0%
HST	1.28	1.32	0.04	3.1%	11.5%
Total Bill	11.11	11.45	0.34	3.1%	100.0%

Exhibit 1

Tab 2 of 3

Elements of the IRM

Price Cap Index Adjustment

West Coast Huron has entered into the Board's Rate Generator Model an interim price cap adjustment of 0.18% as follows:

Inflation (GDP-IPI) Factor	1.30%
Productivity Factor	(0.72%)
Interim Stretch Factor	(0.40%)
Interim Price Cap Adjustment	0.18%

West Coast Huron acknowledges that the Inflation (GDP-IPI) Factor and Stretch Factor are subject to update by the Board.

The calculation of the price cap adjustment is shown at Sheet F1.2 GDP-IPI Price Cap Adjustment to Rates, of the 2012 IRM3 Rate Generator. Based on filing instructions, this information is to be updated by the OEB once the final 2011 GDP-IPI data has been published by Statistics Canada expected near the end of February, 2012.

The price cap adjustment will be applied to the Service Charge and Distribution Volumetric Rate. The price cap adjustment will not be applied to the funding adders, rate riders, Low Voltage Service Charges, Retail Transmission Service Rates, the Wholesale Market Service Rate, the Rural Rate Protection Charge, the Standard Supply Service – Administrative Charge, microFIT service charge, Specific Service Charges, Transformation and Primary Metering Allowances, Retail Service Charges or Loss Factors.

Incremental Capital Module

SUMMARY OF APPLICATION

West Coast Huron is applying for the incremental capital module that has been incorporated into the 3rd Generation IR mechanism to address the treatment of new capital investment needs that arise during the IR plan term, which are incremental to the materiality threshold defined below. The eligibility criteria for applications to recover amounts through rates to fund incremental capital investment needs are discussed in Appendix B of the Board methodology outlined in its EB-2007-0673 "Supplemental Report of the Board on 3rd Generation IRM for Ontario's Electricity Distributors" (the "Supplemental Report"), dated September 17, 2008. The criteria include materiality, need and prudence. West Coast Huron has met all of the required criteria as described in this exhibit.

DETAILS BY PROJECT FOR THE TEST YEAR

On August 21, 2011 a devastating tornado severely impacted the electrical distribution infrastructure of West Coast Huron. This has resulted in an overriding impact on planned ongoing system improvements. Currently West Coast Huron is operating under emergency measures rebuilding its core system. Hence West Coast Huron is unable to supply a reasonable list of projects at this point in time.

THRESHOLD CALCULATION

In calculating the revenue requirement associated with the ICM, West Coast Huron has used the following parameters as prescribed by the Board:

THRESHOLD PARAMETERS

Price Cap Index

Price Cap Index

Price Escalator (GDP-IPI)	1.30%
Less Productivity Factor	-0.72%
Less Stretch Factor	-0.60%

Price Cap Index **-0.02%**

Growth

In calculating the growth component for the ICM Threshold Test West Coast Huron elected to use its 2009 Audited RRR values in place of the 2009 re-basing values as would be required by the Board formula. West Coast Huron notes that its re-basing billing determinants were over inflated and thus created a significantly reduced growth factor which resulted in a suboptimal threshold calculation.¹

The following is West Coast Huron's growth calculation:

Growth

ICM Billing Determinants for Growth - Numerator : 2010 Audited RRR	<u>\$2,207,201</u>	A
ICM Billing Determinants for Growth - Denominator : 2009 Re-Based Forecast	<u>\$2,276,701</u>	B

Growth **-3.05%** C = A / B

¹ If West Coast Huron had used its 2009 Re-basing values as prescribed in the 3rd Generation report the calculated growth factor would have been -6.67% and the resulting ICM threshold amounts would have been \$58,151.

ELIGIBLE INCREMENTAL CAPITAL AMOUNT

In the Supplemental Report, the Board determined that eligible incremental capital amount sought for recovery should be new capital in excess of the materiality threshold. The threshold values, as calculated using the threshold formula discussed in Section 2.2.1, established a threshold that determined eligibility for incremental capital spending but also marks the base from which to calculate the maximum amount eligible for recovery. In applying for recovery of incremental capital West Coast Huron has calculated the eligible incremental capital amount by taking the difference between the 2012 total non-discretionary capital expenditure and the materiality threshold.

As detailed in the following calculation West Coast Huron has determined that its non-discretionary capital expenditure threshold for purposes of this application is \$242,729.

Threshold Test

Year	2009	
Price Cap Index	-0.02%	A
Growth	-3.05%	B
Dead Band	20%	C
Average Net Fixed Assets		
Average Gross Fixed Assets	<u>\$5,911,951</u>	
Average Net Fixed Assets	<u>\$3,881,868</u>	E
Working Capital Allowance		
Working Capital Allowance Base	\$8,190,856	
Working Capital Allowance Rate	15%	
Working Capital Allowance	<u>\$1,228,628</u>	F
Rate Base	<u>\$5,110,497</u>	G = E + F
Depreciation	D \$ 333,105	H
Threshold Test	72.87%	I = 1 + (G / H) * (B + A * (1 + B)) + C
Threshold CAPEX	\$ 242,729	J = H * I

As noted above West Coast Huron's projected 2012 non-discretionary capital expenditure plans are unknown at this time. Hence West Coast Huron is unable to provide a reliable list of projects before consideration for this project. West Coats fully intends to identify capital projects for 2012 capital expenditure purposes to be brought forward at a future date. West Coast Huron would estimate that its non-discretionary capital expenditures would exceed the threshold value of \$242,749. Therefore West Coast Huron believes the full value of this expansion should be recoverable.

INCREMENTAL CAPITAL REVENUE REQUIREMENT

COST OF CAPITAL

In the Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario's Electricity Distributors, issued December 20, 2006 ("2006 Report") the Board outlined the transition to a single deemed capital structure of 60% debt and 40% equity. As West Coast Huron has completed the transition to a 60/40 debt-equity ratio, West Coast Huron confirms using this deemed capital structure in this application, identified in Table 1 below.

Table 1: Board-approved Deemed Capital Structure

Cost of Capital Parameter	Ratio
Short Term Debt	4%
Long Term Debt	56%
Equity	40%

On December 11, 2009 the Board issued the Report of the Board on the Cost of Capital for Ontario's Regulated Utilities (the "2009 Report"). The 2009 Report sets out revised cost of capital parameters to be effected in cost of service applications. In application for an ICM adjustment West Coast Huron confirms using its last Board-approved cost of capital parameters

determined during West Coast Huron's last rebasing application in calculating the revenue requirement associated with the ICM, identified in Table 2 below.

Table 2: Board-approved cost of capital parameters during last rebasing application

Cost of Capital Parameter	Rate
Short Term Interest	1.33%
Long Term Interest	7.62%
Return on Rate Base -Equity	8.01%

PILS

The Board requires that currently known legislated tax changes from the level reflected in the Board-approved base rates for a distributor shall be reflected in the IRM adjustments, therefore West Coast Huron confirms that in filing for this ICM adjustment that it applied the current tax rates when calculating the revenue requirement associated with the ICM as determined in the Shared Tax Savings model.

APPLICATION OF THE HALF-YEAR RULE

West Coast Huron last rebasing was in 2009. Accordingly West Coast Huron expects to rebase again in 2013. The Board's general guidance on the application of the half-year rule was provided in the Supplemental Report. In this report the Board determined that the half-year rule should not apply so as not build a deficiency for the subsequent years of the IRM plan term. However in a subsequent decision with respect to the application of the half-year rule in the context of an ICM, the Board clarified that the half-year rule would apply in the final year of the IRM plan term².

West Coast Huron has applied the half year rule for the purpose of this application.

² EB-2010-0130, Guelph Hydro Electric Systems Inc., *Decision and Order*, p. 15

INCREMENTAL CAPITAL PROJECT

SIFTO LINE EXPANSION

The expansion of West Coast Huron's largest client's requirements necessitates this unexpected and unplanned capital spends. In May 2011 Sifto informed WCH of its plan to significantly increase demand. The additional load requirement was not made known to West Coast Huron until May of this year when Sifto presented their updated capacity requirements.

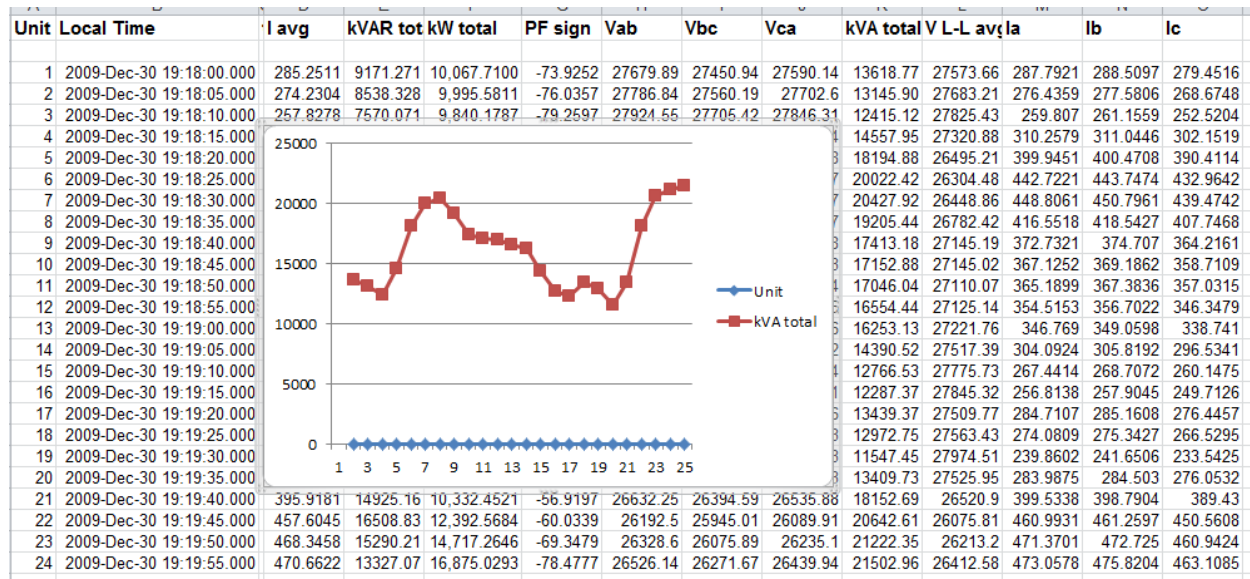
Sifto Mine Load Projection											
			Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11
		KVA	11715.3	13575.5	15140.5	15758.4	13768.8	14171.1	15335.8	14079.2	16174.4
		PF	0.804	0.847	0.845	0.811	0.92	0.872	0.861	0.896	0.794
		KW	9419.1	11498.4	12793.7	12780.1	12667.3	12357.2	13204.1	12615	12842.5
		KVA +/-	KVA	PF							
Past 6 Month Max			16174.4	0.81							
2011	PF Improvement	-1617.44	14557	0.9							
	West Development	506.6	15063.6	0.9							
	North Extension	74.5	15138.1	0.9							
	19 Crusher	372.5	15510.6	0.9							
2012	PF Improvement	0.00	15510.6	0.9							
	Cont Miner 1	1100	16610.6	0.9							
	Cont Miner 2	1100	17710.6	0.9							
	Fans - West Dev	201.15	17911.7	0.9							
	PF Improvement	-942.72	16969	0.95							
2013	Conveyor Extensions	223.5	17192.5	0.95							
	Conveyor Extensions	111.75	17304.2	0.95							
	Other	186.25	17490.5	0.95							
	Harbour Expansion	223.5	17714	0.95							
	New Shiploader	521.5	18235.5	0.95							
2014	Conveyor Extensions	149	18384.5	0.95							
	Equipment Upgrades	223.5	18608	0.95							
	Harbour Facilities	223.5	18831.5	0.95							
2015	Conveyor Extensions	149	18980.5	0.95							
	Equipment Upgrades	223.5	19204	0.95							

Sifto has purchased two Continuous Miners with an expected in-service date of July 2012. Each miner will be drawing an additional 1.5 MW of continuous load. If this load was added to

the current infrastructure it would cause the system to fail. The failure would impact both West Coast Huron and Hydro One creating a system overload.

Currently Sifto is on a shared feeder with other clients including the local hospital. Sifto's operation included two "skips" (large elevators that move 30 tons at a time) each of these skips cycle every 45 seconds and can draw an additional 7 MW. This is on top of the 20 MW constant loads. These numbers are high if one looks at system planning but they are even worse when you add the additional load on that feeder for other business's and the Hospital.

The following 5 second data analysis was obtained from Sifto to show the volatility in consumption experienced by West Coast Huron's system at Sifto's site. As can be seen Sifto's loads can oscillate significantly as shown in the following two minute time period. It is this hidden oscillation that is not presented in normal meter reads that creates load issues and periodic system failures which affect critical customers such as the local hospital.



The estimated costs for building a dedicated line for Sifto is in the \$2.8 M range including additional costs leveled by Hydro One for the required breaker position. These costs are in

excess of seven times the normal capital spends by West Coast Huron. These new costs have never been taken into any previous rate applications and are in excess of normal operations.

This Capital Spend is for the benefit of one customer and West Coast Huron is of the opinion that these costs should not be spread over the entire rate base. West Coast Huron believes that its action is in the best interest of the rate base while still meeting the needs of this specific customer.

CALCULATION OF THE REVENUE REQUIREMENT

SIFTO LINE EXPANSION

West Coast Huron has determined that the Sifto Line Extension will be approximately \$2.8 Million. Currently, at the time of this Application, the customer has not committed to contribute any monies to the development of this project. West Coast Huron intends to pursue a contribution in aid of construction consistent with the applicable requirements and will advise the Board of any developments as may develop.

The following shows the calculation of the project costs to be used in the incremental revenue requirement calculation.

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

4th year of IRM cycle

Name or General Description of Project

Sifto Line Extension

Details of Project

Asset Component	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1820-Distribution Station Equipment <50 kV	1,000,000	500,000	4.0%	47	8%
2 1830-Poles, Towers and Fixtures	100,000	50,000	4.0%	47	8%
3 1835-Overhead Conductors & Devices	1,700,000	850,000	4.0%	47	8%
4 1995-Contributions & Grants		-	4.0%	47	8%
5		-			
Closing Net Fixed Asset	2012 1,344,000		2013 1,288,000	2014 1,232,000	2015 1,176,000
Amortization Expense	56,000		56,000	56,000	56,000
CCA	112,000		103,040	94,797	87,213

- 1 Based on the above West Coast Huron expects to require an amount of \$97,082 as the 2012
 2 Return on Rate Base as detailed below.

Return on Rate Base				
Incremental Capital CAPEX				\$ 1,344,000
Depreciation Expense				\$ 56,000
Incremental Capital CAPEX to be included in Rate Base				<u>\$ 1,288,000</u>
Deemed ShortTerm Debt %	4.0%	E	\$	51,520
Deemed Long Term Debt %	52.7%	F	\$	678,390
Short Term Interest	1.33%	I	\$	685
Long Term Interest	7.62%	J	\$	51,693
Return on Rate Base - Interest				<u>\$ 52,379</u>
Deemed Equity %	43.3%	N	\$	558,090
Return on Rate Base -Equity	8.01%	O	\$	44,703
Return on Rate Base - Total				<u>\$ 97,082</u>

3
 4
 5 West Coast Huron has determined that the incremental depreciation will be \$56,000 and
 6 Grossed-Up PILs will be \$(2,072).
 7

Amortization Expense	
Amortization Expense - Incremental	C \$ 56,000

Grossed up PIL's	
Regulatory Taxable Income	O \$ 44,703
Add Back Amortization Expense	S \$ 56,000
Deduct CCA	\$ 112,000
Incremental Taxable Income	- \$ 11,297
Current Tax Rate (F1.1 Z-Factor Tax Changes)	15.5% X
PIL's Before Gross Up	- \$ 1,751
Incremental Grossed Up PIL's	- \$ 2,072

Considering all of the above the net value for 2012 Incremental Revenue requirement for this proposed project is \$151,009.

Incremental Revenue Requirement	
Return on Rate Base - Total	Q \$ 97,082
Amortization Expense - Total	S \$ 56,000
Incremental Grossed Up PIL's	Z - \$ 2,072
Incremental Ontario Capital Tax	AE \$ -
Incremental Revenue Requirement	\$ 151,009

CALCULATION OF RATE RIDER

West Coast Huron proposes to apply the entire cost of this line expansion to Sifto on a volumetric basis.

	Rate Class	2010 RRR kW	2012 ICM Revenue Requirement	Proposed ICM Rate Rider
1	Large Use	146,946	\$151,009	\$1.0276

2 ICM ACCOUNTING TREATMENT

3 West Coast Huron will record eligible ICM amounts in Account 1508, Other Regulatory Asset,
 4 sub-account Incremental Capital Expenditures, subject to the assets being used and useful. For
 5 incremental capital assets under construction, the normal accounting treatment will continue in
 6 the construction work in progress ("CWIP") prior to these assets going into service and hence
 7 eligible for recording in the 1508 sub-account. The amortization of capital assets for the relevant
 8 accounting period will be recorded in a separate amortization account of the sub-account,
 9 Incremental Capital Expenditures. In addition, the revenues collected from the rate rider will be
 10 recorded in Account 1508, Other Regulatory Asset, sub-account, Incremental Capital
 11 Expenditures rate rider.

12 West Coast Huron shall also record monthly carrying charges in sub-accounts Incremental
 13 Capital Expenditures and Incremental Capital Expenditures rate rider. Carrying charges
 14 amounts are calculated using simple interest applied to the monthly opening balances in the
 15 account and recorded in a separate sub-account of account 1508. The rate of interest shall be
 16 the rate prescribed by the Board for deferral and variance accounts for the respective quarterly
 17 period published in the Board's web site.

18 ONGOING REPORTING REQUIREMENTS

19 West Coast Huron acknowledges that rate relief through this module will require West Coast
 20 Huron to report to the Board annually on the actual amounts spent. At the time of the next
 21 rebasing, currently expected to be May 1, 2103, West Coast Huron will file a calculation of the

1 amounts to be incorporated in rate base. At that time West Coast Huron anticipates that the
2 Board will make a determination on the treatment of any difference between forecast and actual
3 capital spending during the IRM plan term. West Coast Huron expects any overspending or
4 under spending will be reviewed at the time of rebasing.

Z-Factor Claims

West Coast Huron currently has before the Board an application (EB-2011-0335) for a Tornado Relief Funding Adder effective October 1, 2011. The requested funding adder is expected to be in place prior to the final decision for this application.

Subject to the above West Coast Huron is not requesting any other Z-Factors.

Revenue-to-Cost Ratio Adjustments

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

The Board's Decision (EB-2008-0248) for West Coast Huron's 2009 cost of service rate application prescribed a phase-in period to adjust revenue to cost ratios.

For the Large Use class, the starting point for re-balancing is changed very significantly from the initial application. The Board agrees with VECC's thoughtful submission with respect to this class, and finds that the revenue to cost ratio should be increased to 75% in 2009, and in two equal increments in the following two years to reach 85% which is the lower boundary of the Board's range. The Board also accepts VECC's recommendation that the increased revenue that this change yields shall be used initially to lower the proposed rates for the General Service 500 – 4999 kW class. The ratio for this class is to be lowered, consistent with the increased ratios of other classes, to the point where it would be equal to the ratio of the General Service 50 – 499 kW class. If the re-balancing permits even further relative rate reductions, the ratios of the General Service 500 – 4999 kW class and the General Service 50 – 499 kW class should then be lowered together.

The Board's Decision (EB-2009-0254) for West Coast Huron's 2010 IRM rate application noted acceptance of the following adjustments.

West Coast Huron's Revenue-to-Cost Ratios (%)

Rate Class	2009 Ratio	Proposed 2010 Ratio	Target Range
	Column 1	Column 2	Column 3
Residential	92.37	92.37	85 - 115
General Service Less Than 50	91.09	91.09	80 - 120
General Service 50 to 499 kW	175.11	175.11	80 - 180
General Service 500 to 4,999 kW	180.00	164.68	80 - 180
Large Use	75.00	80.00	85 - 115
Unmetered Scattered Load	96.74	96.74	80 - 120
Sentinel Lighting	72.29	72.29	70 - 120
Street Lighting	82.62	82.62	70 - 120

The Board finds that the proposed revenue-to-cost ratios are in accordance with the Board's findings in the decision referenced above. The Board therefore will therefore approve the proposed revenue-to-cost ratios.

West Coast Huron noted that the Board's Decision (EB-2010-0120) for West Coast Huron's 2011 IRM rate application did not complete the proposed phase in for Large Users to 85%. Therefore West Coast Huron proposes in this application to complete the phase-in by applying the proposed adjustment to both General Service greater than 50 kW rate classes.

Rate Class	2010 Revenue Cost Ratio	2012 Revenue Cost Ratio	Target Range
Residential	92.37%	92.37%	85 - 115
General Service Less Than 50 kW	91.09%	91.09%	80 - 120
General Service 50 to 499 kW	175.11%	170.70%	80 - 180
General Service 500 to 4,999 kW	164.68%	160.27%	80 - 180
Large Use	80.00%	85.00%	85 - 115
Unmetered Scattered Load	96.74%	96.74%	80 - 120
Sentinel Lighting	72.29%	72.29%	70 - 120
Street Lighting	82.62%	82.62%	70 - 120

Shared Tax Savings

The Board has previously determined that the impact of currently known tax changes should be reflected in rates using a 50/50 sharing as detailed in the Supplemental Report of the Board on 3rd Generation Incentive Regulation, dated September 17, 2008.

In 2012, the overall corporate income tax rate is expected to decrease from the 16.50% in rates to 15.50%. These tax changes create incremental savings of \$3,128. The amount to be retained by West Coast Huron is \$1,564.

West Coast Huron has used the 2012 IRM 3 Shared Tax Savings Workform to determine the associated proposed rate rider for rates effective May 1, 2012. West Coast Huron notes that the calculated rate riders for one or more rate classes results in energy-based kWh rate riders of \$(0.0000) when rounded to the fourth decimal place. West Coast Huron requests that the entire Board-approved amount for refund be recorded in a USoA account to be determined by the Board for disposition in a future rate setting.

LRAM / SSM

Per Chapter 3 of the Filing Requirements for Transmission and Distribution Applications issued June 22, 2011 the Board states that it has approved LRAM and SSM applications for many distributors since the beginning of the Third Tranche CDM period in 2005. The guidelines also note that it is the Board's understanding that there may still be remaining distributors who have yet to apply to the Board for recovery of LRAM and/or SSM amounts related to CDM activities undertaken between 2005 and 2010.

The Board advised distributors intending to file an LRAM application for CDM Programs funded by the OPA between 2005 and 2010, should do so as part of their 2012 rate application filings. The Board continued to advise that if a distributor does not file for the recovery of LRAM or SSM amounts in its 2012 rate application, it will forego the opportunity to recover LRAM or SSM for this legacy period of CDM activity.

Therefore West Coast Huron has included in this application an LRAM claim in the amount of \$117,811.78 for the years from January 1, 2006 through April 30, 2012. A third party review by the consulting firm Elenchus is enclosed herein, which supports this claim.

The following table calculates the proposed rate riders to be collected over a one year period ending April 30, 2013:

Customer Class	2010 RRR	Units	LRAM	Proposed Rate
Residential	28,431,108	kWh	\$56,960.08	0.0020
General Service Less Than 50 kW	14,687,390	kWh	\$54,903.17	0.0037
General Service 50 to 499 kW	69,392	kW	\$5,948.52	0.0857
Total			\$117,811.78	

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 1

Tab2

Schedule 6

Attachment1

Attachment 1 of 1

Elenchus LRAM Report

Suite 600, 34 King Street East
Toronto, Ontario M5C 2X8
Fax: (416) 348-9930
web: elenchus.ca & cerise.info

Martin Benum
Tel: (416) 640-0929
mbenum@elenchus.ca



September 28, 2011

Wally Curry
Director of Strategic Relationships
West Coast Huron Energy Inc.
57 West Street
Goderich, ON
N7A 2K5

Re: 2006 to 2012 LRAM Report

Dear Mr. Curry:

Elenchus is pleased to attach the 2006 to 2012 LRAM Report For West Coast Huron Energy Inc. for inclusion in your 2012 IRM3 Rate Application.

Elenchus concludes that West Coast Huron Energy Inc.'s electricity rates should be adjusted to reflect an LRAM claim of \$117,811.78

Thank you for allowing Elenchus to be of service. Please contact me should you have any questions about this report.

Yours Truly,

A handwritten signature in black ink, appearing to read "M Benum", written in a cursive style.

Martin Benum
Senior Consultant



2006 to 2012 LRAM REPORT

Prepared on: September 28, 2011

Prepared for:

**West Coast Huron Energy Inc.
57 West Street
Goderich, ON
N7A 2K5**

This document was prepared for West Coast Huron Energy Inc.

by Elenchus Research Associates Inc.

For additional information regarding this document please contact:

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September 28, 2011

West Coast Huron Energy Inc.

2006 to 2012 LRAM Report

September 28, 2011

Exhibit 1



Exhibit 1

LRAM REPORT



Exhibit 1

Tab 1 of 3

Report

Report Contents

Title	Exhibit	Tab	Schedule	Attachment	Number
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Cover Sheet					
LRAM REPORT	1				
Report	1	1			
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Works Sited and Referenced	1	1	6		
Tables	1	2			
Input Tables OPA Results	1	2	1		
OPA Results	1	2	1	1	
OPA Results Net kWh	1	2	1	1	1
OPA Results kWh Net Adjusted for April 30, 2012	1	2	1	1	2
OPA Results Net kW	1	2	1	1	3
OPA Results Net kW Adjusted for April 30, 2012	1	2	1	1	4
Output Tables LRAM Calculations	1	2	2		
LRAM Calculations	1	2	2	1	
Residential	1	2	2	1	1
General Service Less Than 50 kW	1	2	2	1	2
General Service Greater than 50 kW	1	2	2	1	3
Elenchus Personnel	1	3			
Elenchus Regulatory Solutions Consultants	1	3	1		

Executive Review

The Ontario Energy Board (OEB) Guidelines for Electricity Distributor Conservation and Demand Management (EB-2008-0037) permit West Coast Huron Energy Inc. to make application for recovery of lost revenue that results from the successful operation of CDM initiatives within its boundaries. A third-party review of that recovery claim is required and is the subject of this report.

Elenchus Research Associates Inc. (Elenchus) acted as the third party reviewer. Personnel details can be found in Tab 3 Schedule 1.

The third party review included West Coast Huron Energy Inc.'s CDM activities from 2006 through 2010, consisting of programs initiated by the Ontario Power Authority (OPA) only. There is no claim for activity related to 2005 to 2009 Third Tranche of Market Adjustment Revenue Requirement (MARR) funding or post-Third Tranche funding.

The LRAM claim, correspondingly, includes energy and demand savings that result from those 2006 – 2010 programs, some of which continue through to the end of the filing period, which is April 30, 2012.

There has been no previous LRAM application by West Coast Huron Energy Inc.

Total net energy savings for which LRAM is being claimed amount to over 4.4 GWh in the residential rate class and 5.7 GWh in the GS < 50 kW rate class. Summer peak demand savings in the GS 50 to 499 kW rate class totaled approximately 4.2 MW.

Elenchus concludes that West Coast Huron Energy Inc.'s electricity rates should be adjusted to reflect an LRAM claim of \$ \$117,811.78

1 Introduction

3 The Lost Revenue Adjustment Mechanism (LRAM) is designed to ensure that Local
4 Distribution Companies (LDC) “remain whole” despite the lower consumption levels that
5 are, by design, the result of successful conservation and demand management initiatives.
6 There should not be a disincentive for LDC’s to encourage energy efficiency and energy
7 conservation efforts. Therefore, an LDC is compensated for these lost revenues.

9 This claim for lost revenue (LRAM) respects the process outlined in the March 28, 2008
10 OEB Guidelines for Electricity Distributor Conservation and Demand Management EB-
11 2008-0037) (“CDM Guidelines”) for rate-based applications to recover revenues lost to
12 customer energy conservation.

14 The LRAM calculation is based on the sum of the electricity savings over the period of the
15 claim, which are then valued at the appropriate distribution rate depending on the timing
16 (year) of the savings and to which rate class they belonged.

18 The savings themselves are the product of an energy program evaluation process, often
19 referred to as Evaluation, Measurement and Verification (EM&V). Fortunately, in the case
20 of this claim, all savings estimates are for OPA programs and are provided by the OPA.

22 These savings estimates include persistence—the installation of energy conservation
23 measures whose savings that last past the initial year that they are installed. A four-year
24 program that installed 10 widgets per year with a savings of 1,000 kWh each would result
25 in the following savings profile if the widgets lasted 4 or more years (which is common):

27 **Example Savings Profile Showing Effect of Persistence**

Year	In-Year Savings (kWh)	Cumulative Savings (kWh)
1	10,000	10,000
2	20,000	30,000
3	30,000	60,000
4	40,000	100,000

28
29 The OPA designed and delivered some initial programs in 2006 and 2007, but then set-out
30 to build a portfolio of programs to address a broad cross-section of customer types that

1 would run from 2008 to 2010. This latter time frame corresponds to an Ontario goal of
2 shaving 1,350 MW from the electricity system in the province. Savings from these
3 programs typically follow a pattern similar to the one illustrated in the table above. Energy
4 program evaluations determine the energy and demand savings estimates to a reasonable
5 degree of accuracy and also determine the persistence including patterns, or effective
6 useful life (EUL) of new measures being installed and the remaining useful life (RUL) of
7 measures being replaced. It is assumed that the tables provided to each LDC, West Coast
8 Huron Energy Inc., by the OPA contain accurate interpretations and transcriptions of the
9 results from those evaluations (available on the OPA Website).

10
11 There are “gross” savings and “net” savings for energy efficiency programs. OPA
12 documentation details the differences between these two, and both are provided to LDC's
13 by the OPA, but for the purposes of this LRAM claim only “net” savings are utilized. Net
14 savings are determined to be those savings that would not have occurred unless the energy
15 efficiency program was running. They are not natural conservation or savings that
16 someone could claim would have occurred anyway. They do not include savings from “free
17 riders.”

18
19 Some energy efficiency programs are operated at a province-wide scale. These include
20 some behavioural-based programs and some residential/consumer-orientated initiatives
21 like discount coupons. In certain of these cases, savings are apportioned to LDC's by the
22 OPA rather than an attempt made to track individual transactions (which is sometimes
23 impossible).

24
25 The savings claimed by West Coast Huron Energy Inc. are therefore the net energy and
26 demand savings that can be attributed to the programs and initiatives that operated in
27 West Coast Huron Energy Inc. territory during the 2006-2010 period and as apportioned to
28 West Coast Huron Energy Inc. by the OPA according to its established formulae.
29

Assumptions

This report for West Coast Huron Energy Inc. was created with the following assumptions that are often peculiar to the 2006-2010 period:

- “Consumer” kWh classified as the Residential rate class
- “Business” and/or “Industrial” kWh classified as General Service <50 kW because larger industrial projects were not yet part of the program mix by the end of 2010
- “Consumer” kW savings were omitted because they are immaterial
- Designated “business and industrial” kW classified as General Service >50 kW because it consists primarily of Demand Response initiatives utilized by large industrial participants

LRAM Recommendations

During the period of the LRAM claim, total net energy savings for which LRAM is being claimed amount to over 4.4 GWh in the residential rate class and 5.7 GWh in the GS < 50 kW rate class. Summer peak demand savings in the GS 50 to 499 kW rate class totaled approximately 4.2 MW.

Elenchus has concluded that West Coast Huron Energy Inc. can justifiably claim \$117,811.78 in LRAM, allocated by rate class as shown in the table below.

Customer Class	Savings	LRAM
Residential	4.4 GWh	\$56,960.08
General Service Less Than 50 kW	5.7 GWH	\$54,903.17
General Service 50 to 499 kW	4.2 MW	\$5,948.52
Total		\$117,811.78

Works Sited and Referenced

1. OPA Estimated allocation of 2006-2009 provincial conservation results to Local Distribution Company service territories - update to December 2010 report January 24, 2011
 - 2006-2009 Final OPA CDM Results-Update West Coast Huron Energy Inc.xls
2. OPA Final 2010 CDM Summary Results September 16, 2011
 - 2010 Final CDM Results Summary_West Coast Huron Energy Inc.xlsx
3. OEB Conservation and Demand Management Code for Electricity Distributors Issued: September 16, 2010

Exhibit 1

Tab 2 of 3

Tables

Input Tables OPA Results

- | | |
|----------------|--|
| 1. Table One | OPA Results Net kWh |
| 2. Table Two | OPA Results Net kWh Adjusted to April 30, 2012 |
| 3. Table Three | OPA Results Net kW |
| 4. Table Four | OPA Results Net kW Adjusted to April 30, 2012 |

Table One - OPA Results Net kWh

#	Initiative Name	Program Name	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012	Total
1	Secondary Refrigerator Retirement Pilot	Consumer	2006	Final	3,778	3,778	3,778	3,778	3,778	3,778	-	22,668
2	Cool & Hot Savings Rebate	Consumer	2006	Final	9,326	9,326	9,326	9,326	9,326	9,326	9,326	65,285
3	Every Kilowatt Counts	Consumer	2006	Final	241,998	241,998	241,998	241,998	31,201	31,201	31,201	1,061,597
6	Great Refrigerator Roundup	Consumer	2007	Final	-	67,731	67,731	67,731	67,731	67,369	67,007	405,300
7	Cool & Hot Savings Rebate	Consumer	2007	Final	-	14,165	14,165	14,165	14,165	14,165	13,493	84,318
8	Every Kilowatt Counts	Consumer	2007	Final	-	84,911	83,873	83,873	83,873	83,873	81,008	501,409
10	Summer Savings	Consumer	2007	Final	-	43,015	7,250	2,744	2,744	2,744	2,744	61,243
13	Social Housing Pilot	Consumer Low-Income	2007	Final	-	7,717	7,717	7,717	7,717	7,717	7,717	46,304
20	Great Refrigerator Roundup	Consumer	2008	Final	-	-	138,736	138,736	138,736	138,736	138,311	693,256
21	Cool Savings Rebate	Consumer	2008	Final	-	-	15,268	15,268	15,268	15,268	15,268	76,340
22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	-	-	77,504	77,167	77,167	77,167	65,497	374,501
24	Summer Sweepstakes	Consumer	2008	Final	-	-	52,728	19,027	19,027	19,027	19,027	128,836
25	Electricity Retrofit Incentive	Business	2008	Final	-	-	33,828	33,828	33,828	33,828	33,828	169,139
27	High Performance New Construction	Business	2008	Final	-	-	449	449	449	449	449	2,247
35	Great Refrigerator Roundup	Consumer	2009	Final	-	-	-	101,186	101,186	101,186	100,476	404,034
36	Cool Savings Rebate	Consumer	2009	Final	-	-	-	18,799	18,799	18,799	18,732	75,129
37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	-	-	-	32,689	31,332	31,332	31,330	126,683
39	Electricity Retrofit Incentive	Business	2009	Final	-	-	-	813,409	813,409	813,409	813,409	3,253,636
41	High Performance New Construction	Business	2009	Final	-	-	-	14,677	14,677	14,677	14,677	58,707
42	Power Savings Blitz	Business	2009	Final	-	-	-	269,482	269,482	269,482	269,482	1,077,928
44	Demand Response 1	Business, Industrial	2009	Final	-	-	-	12,770	-	-	-	12,770
45	Demand Response 2	Business, Industrial	2009	Final	-	-	-	121,568	-	-	-	121,568
46	Demand Response 3	Business, Industrial	2009	Final	-	-	-	2,322	-	-	-	2,322
101	Cool Savings Rebate	Consumer	2010	Final	-	-	-	-	15,250	15,250	15,250	45,751
102	Every Kilowatt Counts Power Savings Event	Consumer	2010	Final	-	-	-	-	12,419	12,419	12,419	37,256
103	Great Refrigerator Roundup	Consumer	2010	Final	-	-	-	-	51,414	51,414	51,414	154,242
106	Electricity Retrofit Incentive Program	Business	2010	Final	-	-	-	-	93,448	93,448	93,448	280,344
107	High Performance New Construction*	Business	2010	Final	-	-	-	-	42,573	42,573	42,573	127,719
109	Multifamily Energy Efficiency Rebates	Business	2010	Final	-	-	-	-	2,581	2,581	2,581	7,742
111	Power Savings Blitz	Business	2010	Final	-	-	-	-	136,062	136,062	136,062	408,186
112	Demand Response 3	Business, Industrial	2010	Final	-	-	-	-	7,134	-	-	7,134
114	Demand Response 2	Business, Industrial	2010	Final	-	-	-	-	201,197	-	-	201,197
					255,103	472,643	754,353	2,102,710	2,315,974	2,107,280	2,086,730	10,094,793

Table Two - OPA Results Net kWh Adjusted to April 30, 2010

#	Initiative Name	Program Name	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012	Total
1	Secondary Refrigerator Retirement Pilot	Consumer	2006	Final	3,778	3,778	3,778	3,778	3,778	3,778	-	22,668
2	Cool & Hot Savings Rebate	Consumer	2006	Final	9,326	9,326	9,326	9,326	9,326	9,326	3,109	65,285
3	Every Kilowatt Counts	Consumer	2006	Final	241,998	241,998	241,998	241,998	31,201	31,201	10,400	1,061,597
6	Great Refrigerator Roundup	Consumer	2007	Final	-	67,731	67,731	67,731	67,731	67,369	22,336	405,300
7	Cool & Hot Savings Rebate	Consumer	2007	Final	-	14,165	14,165	14,165	14,165	14,165	4,498	84,318
8	Every Kilowatt Counts	Consumer	2007	Final	-	84,911	83,873	83,873	83,873	83,873	27,003	501,409
10	Summer Savings	Consumer	2007	Final	-	43,015	7,250	2,744	2,744	2,744	915	61,243
13	Social Housing Pilot	Consumer Low-Income	2007	Final	-	7,717	7,717	7,717	7,717	7,717	2,572	46,304
20	Great Refrigerator Roundup	Consumer	2008	Final	-	-	138,736	138,736	138,736	138,736	46,104	693,256
21	Cool Savings Rebate	Consumer	2008	Final	-	-	15,268	15,268	15,268	15,268	5,089	76,340
22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	-	-	77,504	77,167	77,167	77,167	21,832	374,501
24	Summer Sweepstakes	Consumer	2008	Final	-	-	52,728	19,027	19,027	19,027	6,342	128,836
25	Electricity Retrofit Incentive	Business	2008	Final	-	-	33,828	33,828	33,828	33,828	11,276	169,139
27	High Performance New Construction	Business	2008	Final	-	-	449	449	449	449	150	2,247
35	Great Refrigerator Roundup	Consumer	2009	Final	-	-	-	101,186	101,186	101,186	33,492	404,034
36	Cool Savings Rebate	Consumer	2009	Final	-	-	-	18,799	18,799	18,799	6,244	75,129
37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	-	-	-	32,689	31,332	31,332	10,443	126,683
39	Electricity Retrofit Incentive	Business	2009	Final	-	-	-	813,409	813,409	813,409	271,136	3,253,636
41	High Performance New Construction	Business	2009	Final	-	-	-	14,677	14,677	14,677	4,892	58,707
42	Power Savings Blitz	Business	2009	Final	-	-	-	269,482	269,482	269,482	89,827	1,077,928
44	Demand Response 1	Business, Industrial	2009	Final	-	-	-	12,770	-	-	-	12,770
45	Demand Response 2	Business, Industrial	2009	Final	-	-	-	121,568	-	-	-	121,568
46	Demand Response 3	Business, Industrial	2009	Final	-	-	-	2,322	-	-	-	2,322
101	Cool Savings Rebate	Consumer	2010	Final	-	-	-	-	15,250	15,250	5,083	45,751
102	Every Kilowatt Counts Power Savings Event	Consumer	2010	Final	-	-	-	-	12,419	12,419	4,140	37,256
103	Great Refrigerator Roundup	Consumer	2010	Final	-	-	-	-	51,414	51,414	17,138	154,242
106	Electricity Retrofit Incentive Program	Business	2010	Final	-	-	-	-	93,448	93,448	31,149	280,344
107	High Performance New Construction*	Business	2010	Final	-	-	-	-	42,573	42,573	14,191	127,719
109	Multifamily Energy Efficiency Rebates	Business	2010	Final	-	-	-	-	2,581	2,581	860	7,742
111	Power Savings Blitz	Business	2010	Final	-	-	-	-	136,062	136,062	45,354	408,186
112	Demand Response 3	Business, Industrial	2010	Final	-	-	-	-	7,134	-	-	7,134
114	Demand Response 2	Business, Industrial	2010	Final	-	-	-	-	201,197	-	-	201,197
					255,103	472,643	754,353	2,102,710	2,315,974	2,107,280	695,577	10,094,793

Table Three - OPA Results Net kW

#	Initiative Name	Program Name	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012	Total
1	Secondary Refrigerat	Consumer	2006	Final	1	1	1	1	1	1	-	5
2	Cool & Hot Savings R	Consumer	2006	Final	9	9	9	9	9	9	9	61
3	Every Kilowatt Count	Consumer	2006	Final	3	3	3	3	3	3	3	20
4	Demand Response 1	Business, Industrial	2006	Final	405	-	-	-	-	-	-	405
5	Loblaw & York Regio	Business, Industrial	2006	Final	20	-	-	-	-	-	-	20
6	Great Refrigerator R	Consumer	2007	Final	-	9	9	9	9	8	8	53
7	Cool & Hot Savings R	Consumer	2007	Final	-	9	9	9	9	9	9	56
8	Every Kilowatt Count	Consumer	2007	Final	-	3	3	3	3	3	3	18
10	Summer Savings	Consumer	2007	Final	-	24	7	3	3	3	3	45
13	Social Housing Pilot	Consumer Low-Inco	2007	Final	-	1	1	1	1	1	1	5
17	Demand Response 1	Business, Industrial	2007	Final	-	453	-	-	-	-	-	453
18	Loblaw & York Regio	Business, Industrial	2007	Final	-	38	-	-	-	-	-	38
20	Great Refrigerator R	Consumer	2008	Final	-	-	15	15	15	15	14	76
21	Cool Savings Rebate	Consumer	2008	Final	-	-	10	10	10	10	10	48
22	Every Kilowatt Count	Consumer	2008	Final	-	-	4	4	4	4	4	20
24	Summer Sweepstake	Consumer	2008	Final	-	-	13	8	8	8	8	44
25	Electricity Retrofit In	Business	2008	Final	-	-	7	7	7	7	7	33
27	High Performance N	Business	2008	Final	-	-	1	1	1	1	1	3
29	Demand Response 1	Business, Industrial	2008	Final	-	-	688	-	-	-	-	688
30	Demand Response 3	Business, Industrial	2008	Final	-	-	133	-	-	-	-	133
31	Loblaw & York Regio	Business, Industrial	2008	Final	-	-	46	-	-	-	-	46
35	Great Refrigerator R	Consumer	2009	Final	-	-	-	16	16	16	15	61
36	Cool Savings Rebate	Consumer	2009	Final	-	-	-	12	12	12	12	49
37	Every Kilowatt Count	Consumer	2009	Final	-	-	-	3	3	3	3	13
39	Electricity Retrofit In	Business	2009	Final	-	-	-	121	121	121	121	483
41	High Performance N	Business	2009	Final	-	-	-	6	6	6	6	26
42	Power Savings Blitz	Business	2009	Final	-	-	-	69	69	69	69	276
44	Demand Response 1	Business, Industrial	2009	Final	-	-	-	291	-	-	-	291
45	Demand Response 2	Business, Industrial	2009	Final	-	-	-	197	-	-	-	197
46	Demand Response 3	Business, Industrial	2009	Final	-	-	-	282	-	-	-	282
47	Loblaw & York Regio	Business, Industrial	2009	Final	-	-	-	48	-	-	-	48
106	Electricity Retrofit In	Business	2010	Final	-	-	-	-	17	17	17	50
107	High Performance N	Business	2010	Final	-	-	-	-	19	19	19	56
109	Multifamily Energy E	Business	2010	Final	-	-	-	-	0	0	0	1
111	Power Savings Blitz	Business	2010	Final	-	-	-	-	44	44	44	133
112	Demand Response 3	Business, Industrial	2010	Final	-	-	-	-	364	-	-	364
113	Loblaw & York Regio	Business, Industrial	2010	Final	-	-	-	-	42	-	-	42
114	Demand Response 2	Business, Industrial	2010	Final	-	-	-	-	172	-	-	172
					437	551	959	1,128	968	388	384	4,815

Table Four - OPA Results Net kW Adjusted to April 30, 2010

#	Initiative Name	Program Name	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012	Total
1	Secondary Refrigerat	Consumer	2006	Final	1	1	1	1	1	1	-	5
2	Cool & Hot Savings R	Consumer	2006	Final	9	9	9	9	9	9	3	61
3	Every Kilowatt Count	Consumer	2006	Final	3	3	3	3	3	3	1	20
4	Demand Response 1	Business, Industrial	2006	Final	405	-	-	-	-	-	-	405
5	Loblaw & York Regio	Business, Industrial	2006	Final	20	-	-	-	-	-	-	20
6	Great Refrigerator R	Consumer	2007	Final	-	9	9	9	9	8	3	53
7	Cool & Hot Savings R	Consumer	2007	Final	-	9	9	9	9	9	3	56
8	Every Kilowatt Count	Consumer	2007	Final	-	3	3	3	3	3	1	18
10	Summer Savings	Consumer	2007	Final	-	24	7	3	3	3	1	45
13	Social Housing Pilot	Consumer Low-Inco	2007	Final	-	1	1	1	1	1	0	5
17	Demand Response 1	Business, Industrial	2007	Final	-	453	-	-	-	-	-	453
18	Loblaw & York Regio	Business, Industrial	2007	Final	-	38	-	-	-	-	-	38
20	Great Refrigerator R	Consumer	2008	Final	-	-	15	15	15	15	5	76
21	Cool Savings Rebate	Consumer	2008	Final	-	-	10	10	10	10	3	48
22	Every Kilowatt Count	Consumer	2008	Final	-	-	4	4	4	4	1	20
24	Summer Sweepstake	Consumer	2008	Final	-	-	13	8	8	8	3	44
25	Electricity Retrofit In	Business	2008	Final	-	-	7	7	7	7	2	33
27	High Performance N	Business	2008	Final	-	-	1	1	1	1	0	3
29	Demand Response 1	Business, Industrial	2008	Final	-	-	688	-	-	-	-	688
30	Demand Response 3	Business, Industrial	2008	Final	-	-	133	-	-	-	-	133
31	Loblaw & York Regio	Business, Industrial	2008	Final	-	-	46	-	-	-	-	46
35	Great Refrigerator R	Consumer	2009	Final	-	-	-	16	16	16	5	61
36	Cool Savings Rebate	Consumer	2009	Final	-	-	-	12	12	12	4	49
37	Every Kilowatt Count	Consumer	2009	Final	-	-	-	3	3	3	1	13
39	Electricity Retrofit In	Business	2009	Final	-	-	-	121	121	121	40	483
41	High Performance N	Business	2009	Final	-	-	-	6	6	6	2	26
42	Power Savings Blitz	Business	2009	Final	-	-	-	69	69	69	23	276
44	Demand Response 1	Business, Industrial	2009	Final	-	-	-	291	-	-	-	291
45	Demand Response 2	Business, Industrial	2009	Final	-	-	-	197	-	-	-	197
46	Demand Response 3	Business, Industrial	2009	Final	-	-	-	282	-	-	-	282
47	Loblaw & York Regio	Business, Industrial	2009	Final	-	-	-	48	-	-	-	48
106	Electricity Retrofit In	Business	2010	Final	-	-	-	-	17	17	6	50
107	High Performance N	Business	2010	Final	-	-	-	-	19	19	6	56
109	Multifamily Energy E	Business	2010	Final	-	-	-	-	0	0	0	1
111	Power Savings Blitz	Business	2010	Final	-	-	-	-	44	44	15	133
112	Demand Response 3	Business, Industrial	2010	Final	-	-	-	-	364	-	-	364
113	Loblaw & York Regio	Business, Industrial	2010	Final	-	-	-	-	42	-	-	42
114	Demand Response 2	Business, Industrial	2010	Final	-	-	-	-	172	-	-	172
					437	551	959	1,128	968	388	128	4,815

Output Tables LRAM Calculations

1. Table Five Residential LRAM Calculation
2. Table Six GS Less Than 50 kW LRAM Calculation
3. Table Seven GS 50 to 4,999 kW LRAM Calculation

Table Five - Residential LRAM Calculation

#	Initiative Name	Program Name	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012	Total
1	Secondary Refrigerator Retirement Pilot	Consumer	2006	Final	3,778	3,778	3,778	3,778	3,778	3,778	-	22,668
2	Cool & Hot Savings Rebate	Consumer	2006	Final	9,326	9,326	9,326	9,326	9,326	9,326	3,109	65,285
3	Every Kilowatt Counts	Consumer	2006	Final	241,998	241,998	241,998	241,998	31,201	31,201	10,400	1,061,597
6	Great Refrigerator Roundup	Consumer	2007	Final	-	67,731	67,731	67,731	67,731	67,369	22,336	405,300
7	Cool & Hot Savings Rebate	Consumer	2007	Final	-	14,165	14,165	14,165	14,165	14,165	4,498	84,318
8	Every Kilowatt Counts	Consumer	2007	Final	-	84,911	83,873	83,873	83,873	83,873	27,003	501,409
10	Summer Savings	Consumer	2007	Final	-	43,015	7,250	2,744	2,744	2,744	915	61,243
13	Social Housing Pilot	Consumer Low-Income	2007	Final	-	7,717	7,717	7,717	7,717	7,717	2,572	46,304
20	Great Refrigerator Roundup	Consumer	2008	Final	-	-	138,736	138,736	138,736	138,736	46,104	693,256
21	Cool Savings Rebate	Consumer	2008	Final	-	-	15,268	15,268	15,268	15,268	5,089	76,340
22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	-	-	77,504	77,167	77,167	77,167	21,832	374,501
24	Summer Sweepstakes	Consumer	2008	Final	-	-	52,728	19,027	19,027	19,027	6,342	128,836
35	Great Refrigerator Roundup	Consumer	2009	Final	-	-	-	101,186	101,186	101,186	33,492	404,034
36	Cool Savings Rebate	Consumer	2009	Final	-	-	-	18,799	18,799	18,799	6,244	75,129
37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	-	-	-	32,689	31,332	31,332	10,443	126,683
101	Cool Savings Rebate	Consumer	2010	Final	-	-	-	-	15,250	15,250	5,083	45,751
102	Every Kilowatt Counts Power Savings Event	Consumer	2010	Final	-	-	-	-	12,419	12,419	4,140	37,256
103	Great Refrigerator Roundup	Consumer	2010	Final	-	-	-	-	51,414	51,414	17,138	154,242
					255,103	472,643	720,075	834,205	701,134	700,772	226,741	4,364,153
Residential Distribution Volumetric Rate					\$/kWh	0.0083	0.0084	0.0084	0.0182	0.0182	0.0182	0.0182
LRAM					\$ 2,117.35	\$ 3,970.20	\$ 6,048.63	\$ 15,182.53	\$ 12,760.64	\$ 12,754.05	\$ 4,126.68	\$ 56,960.08

Table Six - GS Less Than 50 kW LRAM Calculation

#	Initiative Name	Program Name	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012	Total
25	Electricity Retrofit Incentive	Business	2008	Final	-	-	33,828	33,828	33,828	33,828	11,276	169,139
27	High Performance New Construction	Business	2008	Final	-	-	449	449	449	449	150	2,247
39	Electricity Retrofit Incentive	Business	2009	Final	-	-	-	813,409	813,409	813,409	271,136	3,253,636
41	High Performance New Construction	Business	2009	Final	-	-	-	14,677	14,677	14,677	4,892	58,707
42	Power Savings Blitz	Business	2009	Final	-	-	-	269,482	269,482	269,482	89,827	1,077,928
44	Demand Response 1	Business, Industrial	2009	Final	-	-	-	12,770	-	-	-	12,770
45	Demand Response 2	Business, Industrial	2009	Final	-	-	-	121,568	-	-	-	121,568
46	Demand Response 3	Business, Industrial	2009	Final	-	-	-	2,322	-	-	-	2,322
106	Electricity Retrofit Incentive Program	Business	2010	Final	-	-	-	-	93,448	93,448	31,149	280,344
107	High Performance New Construction*	Business	2010	Final	-	-	-	-	42,573	42,573	14,191	127,719
109	Multifamily Energy Efficiency Rebates	Business	2010	Final	-	-	-	-	2,581	2,581	860	7,742
111	Power Savings Blitz	Business	2010	Final	-	-	-	-	136,062	136,062	45,354	408,186
112	Demand Response 3	Business, Industrial	2010	Final	-	-	-	-	7,134	-	-	7,134
114	Demand Response 2	Business, Industrial	2010	Final	-	-	-	-	201,197	-	-	201,197
					-	-	34,277	1,268,505	1,614,839	1,406,509	468,836	5,730,640
GSLT50 Distribution Volumetric Rate					\$/kWh	0.0052	0.0052	0.0052	0.0115	0.0115	0.0115	0.0115
LRAM					\$ -	\$ -	\$ 178.24	\$ 14,587.81	\$ 18,570.65	\$ 16,174.85	\$ 5,391.62	\$ 54,903.17

Table Seven - GS 50 to 499 kW LRAM Calculation

#	Initiative Name	Program Name	Program Year	Results Status	2006	2007	2008	2009	2010	2011	2012	Total
4	Demand Response 1	Business, Industrial	2006	Final	405	-	-	-	-	-	-	405
5	Loblaw & York Region Demand Response	Business, Industrial	2006	Final	20	-	-	-	-	-	-	20
17	Demand Response 1	Business, Industrial	2007	Final	-	453	-	-	-	-	-	453
18	Loblaw & York Region Demand Response	Business, Industrial	2007	Final	-	38	-	-	-	-	-	38
25	Electricity Retrofit Incentive	Business	2008	Final	-	-	7	7	7	7	2	33
27	High Performance New Construction	Business	2008	Final	-	-	1	1	1	1	0	3
29	Demand Response 1	Business, Industrial	2008	Final	-	-	688	-	-	-	-	688
30	Demand Response 3	Business, Industrial	2008	Final	-	-	133	-	-	-	-	133
31	Loblaw & York Region Demand Response	Business, Industrial	2008	Final	-	-	46	-	-	-	-	46
39	Electricity Retrofit Incentive	Business	2009	Final	-	-	-	121	121	121	40	483
41	High Performance New Construction	Business	2009	Final	-	-	-	6	6	6	2	26
42	Power Savings Blitz	Business	2009	Final	-	-	-	69	69	69	23	276
44	Demand Response 1	Business, Industrial	2009	Final	-	-	-	291	-	-	-	291
45	Demand Response 2	Business, Industrial	2009	Final	-	-	-	197	-	-	-	197
46	Demand Response 3	Business, Industrial	2009	Final	-	-	-	282	-	-	-	282
47	Loblaw & York Region Demand Response	Business, Industrial	2009	Final	-	-	-	48	-	-	-	48
106	Electricity Retrofit Incentive Program	Business	2010	Final	-	-	-	-	17	17	6	50
107	High Performance New Construction*	Business	2010	Final	-	-	-	-	19	19	6	56
109	Multifamily Energy Efficiency Rebates	Business	2010	Final	-	-	-	-	0	0	0	1
111	Power Savings Blitz	Business	2010	Final	-	-	-	-	44	44	15	133
112	Demand Response 3	Business, Industrial	2010	Final	-	-	-	-	364	-	-	364
113	Loblaw & York Region Demand Response*	Business, Industrial	2010	Final	-	-	-	-	42	-	-	42
114	Demand Response 2	Business, Industrial	2010	Final	-	-	-	-	172	-	-	172
					425	491	874	1,022	862	283	94	4,240
GSGT50 Distribution Volumetric Rate					\$/kWh	1.0547	1.0642	1.0695	1.7885	1.7876	1.7872	1.7872
LRAM					\$ 447.91	\$ 522.69	\$ 935.07	\$ 1,827.46	\$ 1,540.39	\$ 506.26	\$ 168.75	\$ 5,948.52

Exhibit 1

Tab 3 of 3

Elenchus Personnel

Elenchus Regulatory Solutions Consultants

John Todd, President (Lead Consultant)

John Todd is President of Elenchus Research Associates Inc. He has specialized in the theory and practice of regulation and de-regulation for over 25 years and has actively participated in regulatory hearings and reform initiatives in several sectors of the Canadian economy, including natural gas, electricity and telecommunications.

John has served as an expert advisor or witness in 200 proceedings before the energy Boards in Ontario, Manitoba, British Columbia, Quebec, and Newfoundland and other tribunals including the Canadian Radio-television and Telecommunications Commission (CRTC) and the Ontario Securities Commission. His clients have included regulated utilities, regulatory agencies, generators and producers, and a variety of customer groups.

Martin Benum, Senior Consultant (Rate Applications)

Martin has over twenty years progressive experience in the Ontario electrical industry with regulatory, LDC and Retail electricity exposure. Prior to joining Elenchus, he was an advisor in electricity rate applications with the Ontario Energy Board. He has a strong working knowledge and application experience with OEB handbook rules, regulations, and guidelines.

Marc Collins – Director, Elenchus Energy Conservation

Energy Program Evaluation and Conservation and Demand-Side Management (CDM) professional with a very diverse career history. Founding Director of the Evaluation, Measurement and Verification (EM&V) department at the Ontario Power Authority in 2007. Marc led that function for the OPA from inception to maturity, leaving sophisticated evaluation protocols (new for 2011-14), world-class measures and assumptions lists and a portfolio of high-quality evaluations to show for the effort.

Specialties:

Energy program evaluation (EM&V)

- Planning and management



- 1 - Protocols and standards
- 2 - Impact evaluation
- 3 - Process evaluation
- 4 - Market effects evaluation
- 5 - Cost effectiveness testing
- 6 Demand-side management programs
- 7 Demand response programs
- 8 Use of advanced IT for energy-related applications
- 9 Regulatory aspects of EM&V and DSM tracking and reporting for utilities and central agencies
- 10 Potential studies
- 11

Retail Transmission Service Rates

Electricity distributors are charged the Ontario Uniform Transmission Rates (“UTRs”) at the wholesale level and subsequently pass these charges on to their distribution customers through the Retail Transmission Service Rates (“RTSRs”). The UTRs are charges for network, line connection and transformation connection services.

The Board expects distributors to adjust their RTSRs based on a comparison of historical transmission costs adjusted for new UTR levels and revenues generated from existing RTSRs. This approach is expected to minimize variances in USoA Account 1584 and 1586. A filing module was prepared by Board staff and provided to distributors to assist in calculating the distributor’s and rate class specific RTSRs. The filing module reflects the most recent Uniform Transmission Rates approved by the Board (EB-2010-0002), issued on January 18, 2011 and effective January 1, 2011. Once the January 1, 2012 UTR adjustments are determined, the Board is expected to adjust the distributor’s 2012 IRM rate application model to incorporate this change, if applicable. This approach reflects the revised Guideline for Electricity Distribution Retail Transmission Service Rates, dated June 22, 2011.

West Coast Huron has used the 2012 RSTR Workform to adjust rates for the impact of Retail Transmission Service cost changes.

The following rates have been input into the 2012 Rate Generator.

Rate Class	Unit	Proposed RTSR Network		Proposed RTSR Connection	
Residential	kWh	\$	0.0057	\$	0.0049
General Service Less Than 50 kW	kWh	\$	0.0054	\$	0.0043
General Service 50 to 499 kW	kW	\$	2.0765	\$	1.7327
General Service 500 to 4,999 kW	kW	\$	2.2054	\$	1.8996
Large Use	kW	\$	2.4421	\$	2.1720
Unmetered Scattered Load	kWh	\$	0.0052	\$	0.0043
Sentinel Lighting	kW	\$	1.5741	\$	1.3674
Street Lighting	kW	\$	1.5661	\$	1.3674

As calculated in the RTSR Adjustment Workform model, West Coast Huron has adjusted its RTSRs based on a comparison of historical transmission costs for new UTR levels and revenues generated from existing RTSRs. The RTSR Adjustment Workform model calculates the expected billing for 2011 by taking the forecasted 2011 UTR applied against historical (2010) transmission units. Based on the calculations West Coast Huron proposes an increase of 13.1% in the Network Transmission Rates and an increase of 8.7% in the Line and Transformation Connection Service Rates. The adjustments to current RTSRs have been incorporated into the 2012 IRM3 Rate Generator Model.

The forecasted 2012 RTSRs are calculated using the current 2011 UTRs. West Coast Huron understands that the Board will adjust the RTSRs in each distributor's rate application model after the actual UTRs are determined.

West Coast Huron acknowledges that the Uniform Transmission Rates ("UTR") percentage in the RTSR Workform will be updated by the Board when the 2012 UTR adjustment is determined.

Smart Meter Funding Adder

In 2008 the Board issued Guidelines (G-2008-0002) ("Smart Meter Guideline") pertaining to smart meter funding and cost recovery. These guidelines provisioned for a smart meter funding adder, as well as two variance accounts for distributors to record smart meter expenditures and revenues collected through the smart meter funding adder.

The smart meter funding adder was designed as a tool to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those costs are approved by the Board. As of May 2011, 4.6 million or 98% of meters have been installed province-wide. With deployment nearing completion, the Board has stated in previous decisions that it expects distributors to file for a final prudence review at the earliest possible opportunity following the availability of audited costs. The Board also approved a sunset date of April 30, 2012 for the smart meter funding adder for most distributors in their 2011 rate application.

Smart meter capital and operating costs will affect a distributor's rate base and revenue requirement. Under the existing IRM framework, there is no re-evaluation of rate base or of the revenue requirement for the purpose of setting distribution rates. A distributor seeking a prudence review of smart meter costs during the IRM plan term shall file a separate smart meter cost recovery application. A distributor filing a stand-alone smart meter cost recovery application must comply with the Smart Meter Guideline or any further updates to it.

- 1
- 2 West Coast Huron's Smart Meter Funding Adder of \$2.03 expires as of April 30, 2012.
- 3 West Coast Huron completed its Smart Meter installations in January 2011 and plans to
- 4 file an application with the Board for final disposition in 2012.
- 5 Accordingly, no Smart Meter Rate riders or adders are proposed as part of the current
- 6 IRM application.

Renewable Generation Connection / Smart Grid Funding Adder

The Filing Requirements: Distribution System Plans - Filing under Deemed Conditions of Licence (EB-2009-0397) issued on March 25, 2010 recognized that distributors may need additional funding for expenditures proposed in a GEA Plan between cost-of-service applications. For 2012 IRM applications, distributors may request the following:

- Renewable Generation Connection Funding Adder; and
- Smart Grid Funding Adder.

When a distributor seeks a funding adder, the distributor is expected to provide sufficient information to allow the Board to assess the need for the mechanism and the nature and quantum of the costs to be collected from ratepayers and the basis for calculating the funding adder. The costs recovered through the funding adder will be subject to a prudence review in the first cost of service application following the implementation of the funding

The Renewable Generation Connection and /or Smart Grid expenditures currently planned by West Coast Huron do not meet the materiality thresholds established by the Board in EB-2009-0397. Accordingly, West Coast Huron has no such rate adders proposed as part of the current IRM application. West Coast Huron intends to file for this adder in future rate applications at such time as the materiality thresholds are met.

Exhibit 1

Tab 3 of 3

Deferral and Variance Disposition

EDDVAR Group 1 Accounts

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

Group 1 consists of the following USoA accounts:

- 1550 Low Voltage Account;
- 1580 RSVA Wholesale Market Service Charge Account;
- 1584 RSVA Retail Transmission Network Charges Account;
- 1586 RSVA Retail Transmission Connection Charge Account;
- 1588 RSVA Power (Including Global Adj. Sub a/c) Account;
- 1590 Recovery of Regulatory Asset Balances Account; and
- 1595 Disposition and Recovery of Regulatory Balances Account.

West Coast Huron respectfully requests leave from filing for disposition of Group 1 balances for the following reasons:

1. West Coast Huron has requested from its customers a tornado relief funding adder which has a significant rate impact on its current rate base.
2. West Coast's normal accounting functions have been impaired by the tornado and accounting staff are unable to attend to reconcile these accounts at this time.
3. West Coast Huron is filing a Cost of Service re-basing application for 2013 and would propose to dispose of all balances at that time.

Special Purpose Charge

The Board authorized Account 1521, Special Purpose Charge Assessment Variance Account in accordance with Section 8 of Ontario Regulation 66/10 (Assessments for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program Costs) (the "SPC Regulation"). Accordingly, any difference between (a) the amount remitted to the Minister of Finance for the distributor's SPC assessment; and (b) the amounts recovered from customers on account of the assessment is to be recorded in "Sub-account 2010 SPC Assessment Variance" of Account 1521.

In accordance with Section 8 of the SPC Regulation, the Board advised distributors that they are required to apply no later than April 15, 2012 for an order authorizing the disposition of any residual balance in sub-account 2010 SPC Assessment Variance.

The Board stated it expects that requests for disposition of the balance in "Sub-account 2010 SPC Assessment Variance" and associated carrying charges to be addressed as part of the proceedings to set rates for the 2012 rate year.

West Coast Huron notes that for Special Purpose Charge, the 2012 IRM 3 Rate Generator does not permit input of amounts collected beyond December 31, 2010. However, consistent with its rate year structure, West Coast Huron continued to collect the Special Purpose Charge through rates from January 1, 2011 until April 30, 2011 when this rider was discontinued. The total amount collected in 2011 was \$53,563.00. In order to reflect the amount billed in 2011 and appropriately reduce the future amount to be recovered, West Coast Huron has adjusted for the \$24,571.87 in 2011 billings in the "Other Adjustments

during Q4 2010" column of the 2010 deferral reconciliation in the 2012 IRM 3 Rate Generator. Accordingly, the amount to be disposed does not reconcile to the 2010 RRR filing by a difference of \$24,571.87.

West Coast Huron notes that the calculated rate riders for one or more rate classes results in energy-based kWh rate riders of \$(0.0000) when rounded to the fourth decimal place. West Coast Huron requests that the entire Board-approved amount for refund be recorded in a USoA account to be determined by the Board for disposition in a future rate setting.

**Account 1521, Special Purpose Charge Assessment Variance Account
as of April 30, 2012**

	Principal	Interest	Total
1521 - Special Purpose Charge Assessment Variance Account	\$4,233	\$186	\$4,419

Disposition of Account 1562

The Board issued a decision and order in the combined proceeding on Account 1562 deferred PILs, EB-2008-0381, on June 24, 2011. In this decision and order the Board directed distributors subject to section 93 of the Electricity Act, 1998 to apply for final disposition of the balance in account 1562 in its next general rates application (either IRM or cost of service).

West Coast Huron respectfully request exception from filing for this disposition for the reasons noted in Exhibit 1, Tab 3, Schedule 1.

Exhibit 2

RATE APPLICATION MODELS

Exhibit 2

Tab 1 of 1

Rate Application Models

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 2

Tab1

Schedule 1

Appendix1

Appendix 1 of 6

OEB Rate Generator



Ontario Energy Board

3RD Generation Incentive
Regulation Model

Choose Your Utility:

West Coast Huron Energy Inc.

West Perth Power Inc.

Application Type: IRM3

OEB Application #: EB-2011-0203

LDC Licence #: ED-2002-0510

Application Contact Information

Name:Wally Curry

Title:Director of Strategic Relationships

Phone Number:(226) 234-4102

Email Address:wcurry@erthcorp.com

We are applying for rates effective:May 1, 2012

Please indicate the version of Microsoft Excel that you are currently using:Excel 2010

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

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



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- 5. [Current Distribution Volumetric Rates](#)
- 6. [Current Volumetric Rate Riders](#)
- 7. [Current RTSR-Network Rates](#)
- 8. [Current RTSR-Connection Rates](#)
- 9. [2012 Continuity Schedule for Deferral and Variance Accounts](#)
- 10. [Deferral/Variance Accounts - Billing Determinants](#)
- 11. [Deferral/Variance Accounts - Cost Allocation](#)
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- 18. [Loss Factors - Current and Proposed \(if applicable\)](#)
- 19. [Other Charges](#)
- 20. [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 499 kW
General Service 500 to 4,999 kW
Large Use
Unmetered Scattered Load
Sentinel Lighting
Street Lighting
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class



Ontario Energy Board

3RD Generation Incentive
Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203

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	\$	14.08	
Smart Meter Funding Adder	\$	2.03	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.21	April 30, 2012
General Service Less Than 50 kW			
Service Charge	\$	33.43	
Smart Meter Funding Adder	\$	2.03	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.50	April 30, 2012
General Service 50 to 499 kW			
Service Charge	\$	402.29	
Smart Meter Funding Adder	\$	2.03	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	5.29	April 30, 2012
General Service 500 to 4,999 kW			
Service Charge	\$	3023.14	
Smart Meter Funding Adder	\$	2.03	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	44.54	April 30, 2012
Large Use			
Service Charge	\$	9031.26	
Smart Meter Funding Adder	\$	2.03	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	196.90	April 30, 2012
Unmetered Scattered Load			
Service Charge	\$	33.44	
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.63	April 30, 2012

Sentinel Lighting		
Service Charge	\$ 5.64	
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ 0.08	April 30, 2012
Street Lighting		
Service Charge	\$ 1.95	
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$ 0.02	April 30, 2012





Ontario Energy Board

3RD Generation Incentive
Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203

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	0.01820
General Service Less Than 50 kW	\$/kWh	0.01150
General Service 50 to 499 kW	\$/kW	1.78720
General Service 500 to 4,999 kW	\$/kW	1.53710
Large Use	\$/kW	1.18060
Unmetered Scattered Load	\$/kWh	0.02960
Sentinel Lighting	\$/kW	10.74420
Street Lighting	\$/kW	10.69020

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	0.00500
General Service Less Than 50 kW		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00460
General Service 50 to 499 kW		
Retail Transmission Rate – Network Service Rate	\$/kW	1.83530
General Service 500 to 4,999 kW		
Retail Transmission Rate – Network Service Rate	\$/kW	1.94930
Large Use		
Retail Transmission Rate – Network Service Rate	\$/kW	2.15850
Unmetered Scattered Load		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00460
Sentinel Lighting		
Retail Transmission Rate – Network Service Rate	\$/kW	1.39130
Street Lighting		
Retail Transmission Rate – Network Service Rate	\$/kW	1.38420

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	0.00450
General Service Less Than 50 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00400
General Service 50 to 499 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.59610
General Service 500 to 4,999 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.74980
Large Use		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.00080
Unmetered Scattered Load		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00400
Sentinel Lighting		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.25960
Street Lighting		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.25960



Ontario Energy Board

3RD Generation Incentive Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203

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 ie: 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 ⁵	Board-Approved Disposition during 2005	Adjustments during 2005 - other ³	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other ³	Closing Interest Amounts as of Dec-31-05	
Group 1 Accounts												
LV Variance Account	1550					\$ -					\$ -	
RSVA - Wholesale Market Service Charge	1580					\$ -					\$ -	
RSVA - Retail Transmission Network Charge	1584					\$ -					\$ -	
RSVA - Retail Transmission Connection Charge	1586					\$ -					\$ -	
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) ⁷	1595					\$ -					\$ -	
Disposition and Recovery of Regulatory Balances (2009) ⁷	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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Special Purpose Charge Assessment Variance Account		1521										
Deferred Payments in Lieu of Taxes		1562										
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					\$ -					\$ -	
Disposition and Recovery of Regulatory Balances ⁷	1595					\$ -					\$ -	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

¹ Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board

² Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.

^{2A} Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.

³ Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

⁴ Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29.

⁵ For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

⁶ 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, 11 on the December 31, 2010 balance. The projected interest is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision.

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).



lease complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521. For further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 EDR process is the year you received approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2010 adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for recording entries dating back 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 ⁵	Board-Approved Disposition during 2006 ^{2, 2A}	Adjustments during 2006 - other ³	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 ^{2, 2A}	Adjustments during 2006 - other ³	Closing Interest Amounts as of Dec-31-06		
Group 1 Accounts													
LV Variance Account	1550	\$ -				\$ -	\$ -				\$ -		
RSVA - Wholesale Market Service Charge	1580	\$ -				\$ -	\$ -				\$ -		
RSVA - Retail Transmission Network Charge	1584	\$ -				\$ -	\$ -				\$ -		
RSVA - Retail Transmission Connection Charge	1586	\$ -				\$ -	\$ -				\$ -		
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) ⁷	1595	\$ -				\$ -	\$ -				\$ -		
Disposition and Recovery of Regulatory Balances (2009) ⁷	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										\$ -		
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	\$ -				\$ -	\$ -				\$ -		
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -				\$ -	\$ -				\$ -		

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the related Board decision (i.e., if the Board decision is a credit, the disposition amount must have a 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 were recorded. Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board's decision. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dispositions, please provide a breakdown in rows 28-31. Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28-31. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transition costs in the 2011 rate year. If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicable to the period. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, include the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the underlying residual balance in account 1595.



lease complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521. For further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 EDR process is the year you received approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2010 adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for entries requiring entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

		2007											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions Debit / (Credit) during 2007 excluding interest and adjustments ⁵	Board-Approved Disposition during 2007	Adjustments during 2007 - other ³	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ³	Closing Interest Amounts as of Dec-31-07		
Group 1 Accounts													
LV Variance Account	1550	\$ -				\$ -	\$ -				\$ -		
RSVA - Wholesale Market Service Charge	1580	\$ -				\$ -	\$ -				\$ -		
RSVA - Retail Transmission Network Charge	1584	\$ -				\$ -	\$ -				\$ -		
RSVA - Retail Transmission Connection Charge	1586	\$ -				\$ -	\$ -				\$ -		
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) ⁷	1595	\$ -				\$ -	\$ -				\$ -		
Disposition and Recovery of Regulatory Balances (2009) ⁷	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	\$ -				\$ -	\$ -				\$ -		
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	\$ -				\$ -	\$ -				\$ -		
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -				\$ -	\$ -				\$ -		

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the opening principal amount (e.g., if the opening principal is positive, the disposition must have a 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 were not recovered. Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board's decision. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dispositions, please provide a breakdown in rows 28-31. Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28-31. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions in the 2011 rate year. If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicable to the period. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, including support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the amount in account 1595.



Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562. For further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 EDR process is the year you received approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2010 adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for recording entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

		2008											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions Debit / (Credit) during 2008 excluding interest and adjustments ⁵	Board-Approved Disposition during 2008	Adjustments during 2008 - other ³	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ³	Closing Interest Amounts as of Dec-31-08		
Group 1 Accounts													
LV Variance Account	1550	\$ -				\$ -	\$ -				\$ -		
RSVA - Wholesale Market Service Charge	1580	\$ -				\$ -	\$ -				\$ -		
RSVA - Retail Transmission Network Charge	1584	\$ -				\$ -	\$ -				\$ -		
RSVA - Retail Transmission Connection Charge	1586	\$ -				\$ -	\$ -				\$ -		
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) ⁷	1595	\$ -				\$ -	\$ -				\$ -		
Disposition and Recovery of Regulatory Balances (2009) ⁷	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	\$ -				\$ -	\$ -				\$ -		
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	\$ -				\$ -	\$ -				\$ -		
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -				\$ -	\$ -				\$ -		

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the opening principal amount (e.g., if the opening principal is positive, the disposition amount must have a 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 were recorded in 2006. Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board's decision. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dispositions, please provide a breakdown in rows 28-31. Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28-31. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions in the 2011 rate year. If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicable to the period from May 1, 2011 to April 30, 2012. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, including support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the amount in account 1595.



Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562. For further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 EDR process is the year of approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2010 adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for recording entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

		2009											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions Debit / (Credit) during 2009 excluding interest and adjustments ⁵	Board-Approved Disposition during 2009	Adjustments during 2009 - other ³	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ³	Closing Interest Amounts as of Dec-31-09		
Group 1 Accounts													
LV Variance Account	1550	\$ -				\$ -	\$ -				\$ -		
RSVA - Wholesale Market Service Charge	1580	\$ -				\$ -	\$ -				\$ -		
RSVA - Retail Transmission Network Charge	1584	\$ -				\$ -	\$ -				\$ -		
RSVA - Retail Transmission Connection Charge	1586	\$ -				\$ -	\$ -				\$ -		
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) ⁷	1595	\$ -				\$ -	\$ -				\$ -		
Disposition and Recovery of Regulatory Balances (2009) ⁷	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	\$ -				\$ -	\$ -				\$ -		
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	\$ -				\$ -	\$ -				\$ -		
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -				\$ -	\$ -				\$ -		

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the related Board decision (i.e., if the Board decision is a credit, the disposition amount must have a 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 were recorded. Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board's decision. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dispositions, please provide a breakdown in rows 28-31. Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28-31. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transition costs in the 2011 rate year. If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicable to the period. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, including support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the amount in account 1595.



Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562. For further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 continuity schedule is the year of approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2010 adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for entries requiring entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

2010														
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments ⁵	Board-Approved Disposition during 2010	Other ³ Adjustments during Q1 2010	Other ³ Adjustments during Q2 2010	Other ³ Adjustments during Q3 2010	Other ³ Adjustments during Q4 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ³	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts														
LV Variance Account	1550	\$ -							\$ -	\$ -				\$ -
RSVA - Wholesale Market Service Charge	1580	\$ -							\$ -	\$ -				\$ -
RSVA - Retail Transmission Network Charge	1584	\$ -							\$ -	\$ -				\$ -
RSVA - Retail Transmission Connection Charge	1586	\$ -							\$ -	\$ -				\$ -
RSVA - Power (excluding Global Adjustment)	1588	\$ -							\$ -	\$ -				\$ -
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -							\$ -	\$ -				\$ -
Recovery of Regulatory Asset Balances	1590	\$ -							\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2008) ⁷	1595	\$ -							\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2009) ⁷	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	\$ -	\$ 28,805					\$ -24,572	\$ 4,233	\$ -	\$ 186			\$ 186
Group 1 Total + 1521 + 1562		\$ -	\$ 28,805	\$ -	\$ -	\$ -	\$ -	\$ -24,572	\$ 4,233	\$ -	\$ 186	\$ -	\$ -	\$ 186
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 ⁷	1595	\$ -							\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the related Board decision (i.e., if the Board decision is a credit, the disposition amount must be a debit, and vice versa).

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



lease complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and Account 1562. For further instructions, please refer to the 2011 EDR process (CoS or IRM) you received approval for the Decem

you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 EDR process (CoS or IRM) you received approval for the Decem

		2011				Projected Interest on Dec-31-10 Balances			2.1.7 RRR	
Account Descriptions	Account Number	Principal Disposition during 2011 - instructed by Board	Interest Disposition during 2011 - instructed by Board	Closing Principal Balances as of Dec 31-10 Adjusted for Dispositions during 2011	Closing Interest Balances as of Dec 31-10 Adjusted during 2011 Disposition	Projected Interest from Jan 1, 2011 to December 31, 2011 on Dec 31 -10 balance adjusted for disposition during 2011 ⁵	Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 ^{6, 7}	Total Claim	As of Dec 31-10 ⁴	Variance RRR vs. 2010 Balance (Principal + Interest)
Group 1 Accounts										
LV Variance Account	1550			\$ -	\$ -			\$ -		\$ -
RSVA - Wholesale Market Service Charge	1580			\$ -	\$ -			\$ -		\$ -
RSVA - Retail Transmission Network Charge	1584			\$ -	\$ -			\$ -		\$ -
RSVA - Retail Transmission Connection Charge	1586			\$ -	\$ -			\$ -		\$ -
RSVA - Power (excluding Global Adjustment)	1588			\$ -	\$ -			\$ -		\$ -
RSVA - Power - Sub-Account - Global Adjustment	1588			\$ -	\$ -			\$ -		\$ -
Recovery of Regulatory Asset Balances	1590			\$ -	\$ -			\$ -		\$ -
Disposition and Recovery of Regulatory Balances (2008) ⁷	1595			\$ -	\$ -			\$ -		\$ -
Disposition and Recovery of Regulatory Balances (2009) ⁷	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			\$ 4,233	\$ 186			\$ 4,419		\$ 4,419
Group 1 Total + 1521 + 1562		\$ -	\$ -	\$ 4,233	\$ 186	\$ -	\$ -	\$ 4,419	\$ -	\$ 4,419
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 ⁷	1595							\$ -		\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the related Board decision. (e.g., if the Board decision is for a credit, the disposition amount should be a negative figure).

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



Ontario Energy Board

3RD Generation Incentive
Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203

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 ¹	1590 Recovery Share Proportion*	1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²
Residential	\$/kWh	26,431,108			-				
General Service Less Than 50 kW	\$/kWh	14,687,390			-				
General Service 50 to 499 kW	\$/kW	21,954,247	100,518		-				
General Service 500 to 4,999 kW	\$/kW				-				
Large Use	\$/kWh	60,219,889	31,125		-				
Unmetered Scattered Load	\$/kWh	84,324	146,946		-				
Sentinel Lighting	\$/kW	23,194			-				
Street Lighting	\$/kW	999,268	2,677		-				
Total		139,238,572	350,659	-	-	-	0%	0%	0%

Total Claim (including Accounts 1521 and 1562)	\$	4,419
--	----	-------

Total Claim for Threshold Test (All Group 1 Accounts)	\$	-
--	----	---

Threshold Test ³ (Total Claim per kWh)		Claim does not meet the threshold test. If data has been entered on Sheet 9 for Accounts 1521 and 1562, the model will only dispose of Accounts 1521 and 1562.
--	--	--

¹ 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.

² Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

³ The Threshold Test does not include the amount in 1521 nor 1562.



Ontario Energy Board

Deferral / Variance Account
Work Form

West Coast Huron Energy Inc. - EB-2011-0203

No input required. This workshseet 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	26,431,108	18.98%	0	0	0	0	0	0	0	0	0	0
General Service Less Than 50 kW	\$/kWh	14,687,390	10.55%	0	0	0	0	0	0	0	0	0	0
General Service 50 to 499 kW	\$/kW	21,954,247	15.77%	0	0	0	0	0	0	0	0	0	0
General Service 500 to 4,999 kW	\$/kW	-	0.00%	0	0	0	0	0	0	0	0	0	0
Large Use	\$/kWh	60,219,889	43.25%	0	0	0	0	0	0	0	0	0	0
Unmetered Scattered Load	\$/kWh	84,324	0.06%	0	0	0	0	0	0	0	0	0	0
Sentinel Lighting	\$/kW	23,194	0.02%	0	0	0	0	0	0	0	0	0	0
Street Lighting	\$/kW	999,268	0.72%	0	0	0	0	0	0	0	0	0	0
Total		139,238,572	100.00%	0	0	0	0	0	0	0	0	0	0

* RSVA - Power (Excluding Global Adjustment)

1588 RSVA - Power (Global Adjustment Sub-Account)

Rate Class	non-RPP kWh	% kWh	1588
Residential	-	0.00%	-
General Service Less Than 50 kW	-	0.00%	-
General Service 50 to 499 kW	-	0.00%	-
General Service 500 to 4,999 kW	-	0.00%	-
Large Use	-	0.00%	-
Unmetered Scattered Load	-	0.00%	-
Sentinel Lighting	-	0.00%	-
Street Lighting	-	0.00%	-
Total	0	0.00%	0

Allocation of Account 1562

	% of Distribution Revenue	Allocation of Balance in Account 1562
Residential	0.0%	-
General Service Less Than 50 kW	0.0%	-
General Service 50 to 499 kW	0.0%	-
General Service 500 to 4,999 kW	0.0%	-
Large Use	0.0%	-
Unmetered Scattered Load	0.0%	-
Sentinel Lighting	0.0%	-
Street Lighting	0.0%	-
Total	0.0%	-



West Coast Huron Energy Inc. - EB-2011-0203

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) 1

Rate Class	Unit	Billed kWh	Billed kW	Accounts Allocated by kWh/kW (RPP) or Distribution Revenue	Deferral/Variance Account Rate Rider	Account 1588 Global Adjustment	Billed kWh or Estimated kW for Non-RPP	Global Adjustment Rate Rider
Residential	\$/kWh	26,431,108	-	\$ -	\$0.00000	\$ -	-	\$0.00000
General Service Less Than 50 kW	\$/kWh	14,687,390	-	\$ -	\$0.00000	\$ -	-	\$0.00000
General Service 50 to 499 kW	\$/kW	21,954,247	100,518	\$ -	\$0.00000	\$ -	-	\$0.00000
General Service 500 to 4,999 kW	\$/kW	-	-	\$ -	\$0.00000	\$ -	-	\$0.00000
Large Use	\$/kWh	60,219,889	31,125	\$ -	\$0.00000	\$ -	-	\$0.00000
Unmetered Scattered Load	\$/kWh	84,324	146,946	\$ -	\$0.00000	\$ -	-	\$0.00000
Sentinel Lighting	\$/kW	23,194	-	\$ -	\$0.00000	\$ -	-	\$0.00000
Street Lighting	\$/kW	999,268	2,677	\$ -	\$0.00000	\$ -	-	\$0.00000
Total		139,238,572	350,659	\$ -		\$ -		





Ontario Energy Board
**3RD Generation Incentive
Regulation Model**

West Coast Huron Energy Inc. - EB-2011-0203

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	\$	14.08			
	\$				
	\$				
	\$				
General Service Less Than 50 kW					
Service Charge	\$	33.43			
	\$				
	\$				
	\$				
General Service 50 to 499 kW					
Service Charge	\$	402.29			
	\$				
	\$				
	\$				
General Service 500 to 4,999 kW					
Service Charge	\$	3023.14			
	\$				
	\$				
	\$				
Large Use					
Service Charge	\$	9031.26			
	\$				
	\$				
	\$				
Unmetered Scattered Load					
Service Charge	\$	33.44			

	\$			
	\$			
	\$			
Sentinel Lighting				
Service Charge	\$	5.64		
	\$			
	\$			
	\$			
Street Lighting				
Service Charge	\$	1.95		
	\$			
	\$			
	\$			



West Coast Huron Energy Inc. - EB-2011-0203

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 LRAM	\$/kWh			0.00200	April 30, 2013
General Service Less Than 50 kW					
Rate Rider for LRAM	\$/kWh			0.00370	April 30, 2013
General Service 50 to 499 kW					
Rate Rider for LRAM	\$/kW			0.08570	April 30, 2013
General Service 500 to 4,999 kW					

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 RTS Workform.

Rate Description	Unit	Current Amount	% Adjustment	Proposed Amount
Residential				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00500	14.000%	0.00570
General Service Less Than 50 kW				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00460	17.391%	0.00540
General Service 50 to 499 kW				
Retail Transmission Rate – Network Service Rate	\$/kW	1.83530	13.142%	2.07650
General Service 500 to 4,999 kW				
Retail Transmission Rate – Network Service Rate	\$/kW	1.94930	13.138%	2.20540
Large Use				
Retail Transmission Rate – Network Service Rate	\$/kW	2.15850	13.139%	2.44210
Unmetered Scattered Load				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00460	13.043%	0.00520
Sentinel Lighting				
Retail Transmission Rate – Network Service Rate	\$/kW	1.39130	13.139%	1.57410
Street Lighting				
Retail Transmission Rate – Network Service Rate	\$/kW	1.38420	13.141%	1.56610



Ontario Energy Board

3RD Generation Incentive
Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203

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	0.00450	8.889%	0.00490
General Service Less Than 50 kW				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00400	7.500%	0.00430
General Service 50 to 499 kW				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.59610	8.558%	1.73270
General Service 500 to 4,999 kW				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.74980	24.128%	2.17200
Large Use				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.00080	8.557%	2.17200
Unmetered Scattered Load				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00400	7.500%	0.00430
Sentinel Lighting				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.25960	8.558%	1.36740

Street Lighting				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.25960	8.558%	1.36740



West Coast Huron Energy Inc. - EB-2011-0203

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 II Associated Stretch Factor Value 0.4%

Rate Description	Unit	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	Unit	DVR Adjustment from R/C Model	Price Cap Index	Proposed MFC	Proposed Volumetric Charge
Residential									
General Service Less Than 50 kW	\$	14.08		0.01820	\$/kWh		0.180%	14.11	0.01823
General Service 50 to 499 kW	\$	33.43		0.01150	\$/kWh		0.180%	33.49	0.01152
General Service 500 to 4,999 kW	\$	402.29	(9.45)	1.78720	\$/kW	(0.04200)	0.180%	393.55	1.74834
Large Use	\$	3,023.14	(72.71)	1.53710	\$/kW	(0.03700)	0.180%	2,955.74	1.50280
Unmetered Scattered Load	\$	9,031.26	384.21	1.18060	\$/kW	0.05020	0.180%	9,432.42	1.23302
Sentinel Lighting	\$	33.44		0.02960	\$/kWh		0.180%	33.50	0.02965
Street Lighting	\$	5.64		10.74420	\$/kW		0.180%	5.65	10.76354
	\$	1.95		10.69020	\$/kW		0.180%	1.95	10.70944





Ontario Energy Board

3RD Generation Incentive
Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203

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	1.0497
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0362
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045



West Coast Huron Energy Inc. - EB-2011-0203

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

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

APPLICATION

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

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00

Other

[illegible]

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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

West Coast Huron Energy Inc.
TARIFF OF RATES AND CHARGES
Effective Date May 1, 2012
Implementation Date May 1, 2012

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

EB-2011-0203

RESIDENTIAL SERVICE CLASSIFICATION

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APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component





Ontario Energy Board

3RD Generation Incentive
Regulation Model

West Coast Huron Energy Inc. - EB-2011-0203



Rate Class

Street Lighting

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	1.95	1.95
Smart Meter Funding Adder	-	-
Service Charge Rate Rider(s)	0.02	-
Distribution Volumetric Rate	10.69020	10.70944
Distribution Volumetric Rate Rider(s)	(1.21789)	0.00000
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	1.38420	1.56610
Retail Transmission Rate – Line and Transformation Connection Service Rate	1.25960	1.36740
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	1.0497	1.0497

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 2

Tab1

Schedule 1

Appendix2

Appendix 2 of 6

RTSR Adjustment Workform



Ontario Energy Board

RTSR WORK FORM FOR
ELECTRICITY DISTRIBUTORS

Choose Your Utility:

West Coast Huron Energy Inc.
West Perth Power Inc.

Application Type: IRM3

OEB Application #: EB-2011-0203

LDC Licence #: ED-2002-0510

Last COS OEB Application #: EB-2008-0248

Last COS Re-Basing Year: 2009

Application Contact Information

Name: Wally Curry

Title: Director of Strategic Relationships

Phone Number: (226) 234-4102

Email Address: wcurry@erthcorp.com

Copyright

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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 |



RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

West Coast Huron Energy Inc. - EB-2011-0203 - IRM3

1. Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
2. Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

[illegible]





Ontario Energy Board

RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS

West Coast Huron Energy Inc. - EB-2011-0203 - IRM3

In the green shaded cells, enter the most recent reported RRR billing determinants. Please ensure that billing determinants are non-loss adjusted.

Rate Class	Unit	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Load Factor	Loss Adjusted Billed kWh	Billed kW
Residential	kWh	26,431,108		1.0467		27,665,441	-
General Service Less Than 50 kW	kWh	14,687,390		1.0467		15,373,291	-
General Service 50 to 499 kW	kW	21,954,247	69,393		43.36%	21,954,247	69,393
General Service 500 to 4,999 kW	kW	14,839,152	31,125		65.34%	14,839,152	31,125
Large Use	kW	60,219,888	146,946		56.17%	60,219,888	146,946
Unmetered Scattered Load	kWh	84,324		1.0467		88,262	-
Sentinel Lighting	kW	23,194	64		49.67%	23,194	64
Street Lighting	kW	999,268	2,677		51.16%	999,268	2,677



Ontario Energy Board

RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS



West Coast Huron Energy Inc. - EB-2011-0203 - IRM3

Uniform Transmission Rates	Unit	Effective January 1, 2010	Effective January 1, 2011	Effective January 1, 2012
Rate Description		Rate	Rate	Rate
Network Service Rate	kW	\$ 2.97	\$ 3.22	\$ 3.22
Line Connection Service Rate	kW	\$ 0.73	\$ 0.79	\$ 0.79
Transformation Connection Service Rate	kW	\$ 1.71	\$ 1.77	\$ 1.77

Hydro One Sub-Transmission Rates	Unit	Effective January 1, 2010	Effective January 1, 2011	Effective January 1, 2012
Rate Description		Rate	Rate	Rate
Network Service Rate	kW	\$ 2.65	\$ 2.65	\$ 2.65
Line Connection Service Rate	kW	\$ 0.64	\$ 0.64	\$ 0.64
Transformation Connection Service Rate	kW	\$ 1.50	\$ 1.50	\$ 1.50
Both Line and Transformation Connection Service Rate	kW	\$ 2.14	\$ 2.14	\$ 2.14

Hydro One Sub-Transmission Rate Rider 6A	Unit	Effective January 1, 2010	Effective January 1, 2011	Effective January 1, 2012
Rate Description		Rate	Rate	Rate
RSVA Transmission network – 4714 – which affects 1584	kW	\$ 0.0470	\$ 0.0470	\$ 0.0470
RSVA Transmission connection – 4716 – which affects 1586	kW	-\$ 0.0250	-\$ 0.0250	-\$ 0.0250
RSVA LV – 4750 – which affects 1550	kW	\$ 0.0580	\$ 0.0580	\$ 0.0580
RARA 1 – 2252 – which affects 1590	kW	-\$ 0.0750	-\$ 0.0750	-\$ 0.0750
Hydro One Sub-Transmission Rate Rider 6A	kW	<u>\$ 0.0050</u>	<u>\$ 0.0050</u>	<u>\$ 0.0050</u>





Ontario Energy Board

RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS

West Coast Huron Energy Inc. - EB-2011-0203 - 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.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	21,484	\$2.97	\$ 63,807	24,252	\$2.44	\$ 59,175	24,252	\$0.00		\$ 59,175
February	18,891	\$2.97	\$ 56,106	22,225	\$2.44	\$ 54,229	22,225	\$0.00		\$ 54,229
March	19,620	\$2.97	\$ 58,271	22,104	\$2.44	\$ 53,934	22,104	\$0.00		\$ 53,934
April	17,262	\$2.97	\$ 51,268	19,907	\$2.44	\$ 48,573	19,907	\$0.00		\$ 48,573
May	19,427	\$2.97	\$ 57,698	21,665	\$2.44	\$ 52,863	21,665	\$0.00		\$ 52,863
June	17,257	\$2.97	\$ 51,253	19,645	\$2.44	\$ 47,934	19,645	\$0.00		\$ 47,934
July	21,670	\$2.97	\$ 64,360	22,750	\$2.44	\$ 55,510	22,750	\$0.00		\$ 55,510
August	25,568	\$2.97	\$ 75,937	25,568	\$2.44	\$ 62,386	25,568	\$0.00		\$ 62,386
September	23,941	\$2.97	\$ 71,105	23,990	\$2.44	\$ 58,536	23,990	\$0.00		\$ 58,536
October	20,962	\$2.97	\$ 62,257	22,814	\$2.44	\$ 55,666	22,814	\$0.00		\$ 55,666
November	21,937	\$2.97	\$ 65,153	24,800	\$2.44	\$ 60,512	24,800	\$0.00		\$ 60,512
December	25,504	\$2.97	\$ 75,747	25,504	\$2.44	\$ 62,230	25,504	\$0.00		\$ 62,230
Total	253,523	\$ 2.97	\$ 752,963	275,224	\$ 2.44	\$ 671,547	275,224	\$ -	\$ -	\$ 671,547

HYDRO ONE	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

TOTAL	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	21,484	\$2.97	\$ 63,807	24,252	\$2.44	\$ 59,175	24,252	\$0.00	\$ -	\$ 59,175
February	18,891	\$2.97	\$ 56,106	22,225	\$2.44	\$ 54,229	22,225	\$0.00	\$ -	\$ 54,229
March	19,620	\$2.97	\$ 58,271	22,104	\$2.44	\$ 53,934	22,104	\$0.00	\$ -	\$ 53,934
April	17,262	\$2.97	\$ 51,268	19,907	\$2.44	\$ 48,573	19,907	\$0.00	\$ -	\$ 48,573
May	19,427	\$2.97	\$ 57,698	21,665	\$2.44	\$ 52,863	21,665	\$0.00	\$ -	\$ 52,863
June	17,257	\$2.97	\$ 51,253	19,645	\$2.44	\$ 47,934	19,645	\$0.00	\$ -	\$ 47,934
July	21,670	\$2.97	\$ 64,360	22,750	\$2.44	\$ 55,510	22,750	\$0.00	\$ -	\$ 55,510
August	25,568	\$2.97	\$ 75,937	25,568	\$2.44	\$ 62,386	25,568	\$0.00	\$ -	\$ 62,386
September	23,941	\$2.97	\$ 71,105	23,990	\$2.44	\$ 58,536	23,990	\$0.00	\$ -	\$ 58,536
October	20,962	\$2.97	\$ 62,257	22,814	\$2.44	\$ 55,666	22,814	\$0.00	\$ -	\$ 55,666
November	21,937	\$2.97	\$ 65,153	24,800	\$2.44	\$ 60,512	24,800	\$0.00	\$ -	\$ 60,512
December	25,504	\$2.97	\$ 75,747	25,504	\$2.44	\$ 62,230	25,504	\$0.00	\$ -	\$ 62,230
Total	253,523	\$ 2.97	\$ 752,963	275,224	\$ 2.44	\$ 671,547	275,224	\$ -	\$ -	\$ 671,547





Ontario Energy Board

RTSR WORK FORM FOR ELECTRICITY DISTRIBUTORS

West Coast Huron Energy Inc. - EB-2011-0203 - IRM3

The purpose of this sheet is to calculate the expected billing when current 2011 Uniform Transmission Rates are applied against historical 2010 transmission units.

IESO	Network				Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January	21,484	\$ 3.2200	\$ 69,178	24,252	\$ 0.7900	\$ 19,159	24,252	\$ 1.7700	\$ 42,926	\$ 62,085	
February	18,891	\$ 3.2200	\$ 60,829	22,225	\$ 0.7900	\$ 17,558	22,225	\$ 1.7700	\$ 39,338	\$ 56,896	
March	19,620	\$ 3.2200	\$ 63,176	22,104	\$ 0.7900	\$ 17,462	22,104	\$ 1.7700	\$ 39,124	\$ 56,586	
April	17,262	\$ 3.2200	\$ 55,584	19,907	\$ 0.7900	\$ 15,727	19,907	\$ 1.7700	\$ 35,235	\$ 50,962	
May	19,427	\$ 3.2200	\$ 62,555	21,665	\$ 0.7900	\$ 17,115	21,665	\$ 1.7700	\$ 38,347	\$ 55,462	
June	17,257	\$ 3.2200	\$ 55,568	19,645	\$ 0.7900	\$ 15,520	19,645	\$ 1.7700	\$ 34,772	\$ 50,291	
July	21,670	\$ 3.2200	\$ 69,777	22,750	\$ 0.7900	\$ 17,973	22,750	\$ 1.7700	\$ 40,268	\$ 58,240	
August	25,568	\$ 3.2200	\$ 82,329	25,568	\$ 0.7900	\$ 20,199	25,568	\$ 1.7700	\$ 45,255	\$ 65,454	
September	23,941	\$ 3.2200	\$ 77,090	23,990	\$ 0.7900	\$ 18,952	23,990	\$ 1.7700	\$ 42,462	\$ 61,414	
October	20,962	\$ 3.2200	\$ 67,498	22,814	\$ 0.7900	\$ 18,023	22,814	\$ 1.7700	\$ 40,381	\$ 58,404	
November	21,937	\$ 3.2200	\$ 70,637	24,800	\$ 0.7900	\$ 19,592	24,800	\$ 1.7700	\$ 43,896	\$ 63,488	
December	25,504	\$ 3.2200	\$ 82,123	25,504	\$ 0.7900	\$ 20,148	25,504	\$ 1.7700	\$ 45,142	\$ 65,290	
Total	253,523	\$ 3.22	\$ 816,344	275,224	\$ 0.79	\$ 217,427	275,224	\$ 1.77	\$ 487,146	\$ 704,573	

HYDRO ONE	Network				Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -	
February	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -	
March	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -	
April	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -	
May	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -	
June	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -	
July	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -	
August	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -	
September	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -	
October	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -	
November	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -	
December	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -	
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	

TOTAL	Network				Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January	21,484	\$ 3.22	\$ 69,178	24,252	\$ 0.79	\$ 19,159	24,252	\$ 1.77	\$ 42,926	\$ 62,085	
February	18,891	\$ 3.22	\$ 60,829	22,225	\$ 0.79	\$ 17,558	22,225	\$ 1.77	\$ 39,338	\$ 56,896	
March	19,620	\$ 3.22	\$ 63,176	22,104	\$ 0.79	\$ 17,462	22,104	\$ 1.77	\$ 39,124	\$ 56,586	
April	17,262	\$ 3.22	\$ 55,584	19,907	\$ 0.79	\$ 15,727	19,907	\$ 1.77	\$ 35,235	\$ 50,962	
May	19,427	\$ 3.22	\$ 62,555	21,665	\$ 0.79	\$ 17,115	21,665	\$ 1.77	\$ 38,347	\$ 55,462	
June	17,257	\$ 3.22	\$ 55,568	19,645	\$ 0.79	\$ 15,520	19,645	\$ 1.77	\$ 34,772	\$ 50,291	
July	21,670	\$ 3.22	\$ 69,777	22,750	\$ 0.79	\$ 17,973	22,750	\$ 1.77	\$ 40,268	\$ 58,240	
August	25,568	\$ 3.22	\$ 82,329	25,568	\$ 0.79	\$ 20,199	25,568	\$ 1.77	\$ 45,255	\$ 65,454	
September	23,941	\$ 3.22	\$ 77,090	23,990	\$ 0.79	\$ 18,952	23,990	\$ 1.77	\$ 42,462	\$ 61,414	
October	20,962	\$ 3.22	\$ 67,498	22,814	\$ 0.79	\$ 18,023	22,814	\$ 1.77	\$ 40,381	\$ 58,404	
November	21,937	\$ 3.22	\$ 70,637	24,800	\$ 0.79	\$ 19,592	24,800	\$ 1.77	\$ 43,896	\$ 63,488	
December	25,504	\$ 3.22	\$ 82,123	25,504	\$ 0.79	\$ 20,148	25,504	\$ 1.77	\$ 45,142	\$ 65,290	
Total	253,523	\$ 3.22	\$ 816,344	275,224	\$ 0.79	\$ 217,427	275,224	\$ 1.77	\$ 487,146	\$ 704,573	



Ontario Energy Board

RTSR WORK FORM
FOR
ELECTRICITY DISTRIBUTORS

West Coast Huron Energy Inc. - EB-2011-0203 - IRM3

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

IESO	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
Month										
January	21,484	\$ 3.2200	\$ 69,178	24,252	\$ 0.7900	\$ 19,159	24,252	\$ 1.7700	\$ 42,926	\$ 62,085
February	18,891	\$ 3.2200	\$ 60,829	22,225	\$ 0.7900	\$ 17,558	22,225	\$ 1.7700	\$ 39,338	\$ 56,896
March	19,620	\$ 3.2200	\$ 63,176	22,104	\$ 0.7900	\$ 17,462	22,104	\$ 1.7700	\$ 39,124	\$ 56,586
April	17,262	\$ 3.2200	\$ 55,584	19,907	\$ 0.7900	\$ 15,727	19,907	\$ 1.7700	\$ 35,235	\$ 50,962
May	19,427	\$ 3.2200	\$ 62,555	21,665	\$ 0.7900	\$ 17,115	21,665	\$ 1.7700	\$ 38,347	\$ 55,462
June	17,257	\$ 3.2200	\$ 55,568	19,645	\$ 0.7900	\$ 15,520	19,645	\$ 1.7700	\$ 34,772	\$ 50,291
July	21,670	\$ 3.2200	\$ 69,777	22,750	\$ 0.7900	\$ 17,973	22,750	\$ 1.7700	\$ 40,268	\$ 58,240
August	25,568	\$ 3.2200	\$ 82,329	25,568	\$ 0.7900	\$ 20,199	25,568	\$ 1.7700	\$ 45,255	\$ 65,454
September	23,941	\$ 3.2200	\$ 77,090	23,990	\$ 0.7900	\$ 18,952	23,990	\$ 1.7700	\$ 42,462	\$ 61,414
October	20,962	\$ 3.2200	\$ 67,498	22,814	\$ 0.7900	\$ 18,023	22,814	\$ 1.7700	\$ 40,381	\$ 58,404
November	21,937	\$ 3.2200	\$ 70,637	24,800	\$ 0.7900	\$ 19,592	24,800	\$ 1.7700	\$ 43,896	\$ 63,488
December	25,504	\$ 3.2200	\$ 82,123	25,504	\$ 0.7900	\$ 20,148	25,504	\$ 1.7700	\$ 45,142	\$ 65,290
Total	253,523	\$ 3.22	\$ 816,344	275,224	\$ 0.79	\$ 217,427	275,224	\$ 1.77	\$ 487,146	\$ 704,573

HYDRO ONE	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
Month										
January	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -
February	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -
March	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -
April	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -
May	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -
June	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -
July	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -
August	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -
September	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -
October	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -
November	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -
December	-	\$ 2.6970	\$ -	-	\$ 0.6150	\$ -	-	\$ 1.5000	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

TOTAL	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
Month										
January	21,484	\$ 3.22	\$ 69,178	24,252	\$ 0.79	\$ 19,159	24,252	\$ 1.77	\$ 42,926	\$ 62,085
February	18,891	\$ 3.22	\$ 60,829	22,225	\$ 0.79	\$ 17,558	22,225	\$ 1.77	\$ 39,338	\$ 56,896
March	19,620	\$ 3.22	\$ 63,176	22,104	\$ 0.79	\$ 17,462	22,104	\$ 1.77	\$ 39,124	\$ 56,586
April	17,262	\$ 3.22	\$ 55,584	19,907	\$ 0.79	\$ 15,727	19,907	\$ 1.77	\$ 35,235	\$ 50,962
May	19,427	\$ 3.22	\$ 62,555	21,665	\$ 0.79	\$ 17,115	21,665	\$ 1.77	\$ 38,347	\$ 55,462
June	17,257	\$ 3.22	\$ 55,568	19,645	\$ 0.79	\$ 15,520	19,645	\$ 1.77	\$ 34,772	\$ 50,291
July	21,670	\$ 3.22	\$ 69,777	22,750	\$ 0.79	\$ 17,973	22,750	\$ 1.77	\$ 40,268	\$ 58,240
August	25,568	\$ 3.22	\$ 82,329	25,568	\$ 0.79	\$ 20,199	25,568	\$ 1.77	\$ 45,255	\$ 65,454
September	23,941	\$ 3.22	\$ 77,090	23,990	\$ 0.79	\$ 18,952	23,990	\$ 1.77	\$ 42,462	\$ 61,414
October	20,962	\$ 3.22	\$ 67,498	22,814	\$ 0.79	\$ 18,023	22,814	\$ 1.77	\$ 40,381	\$ 58,404
November	21,937	\$ 3.22	\$ 70,637	24,800	\$ 0.79	\$ 19,592	24,800	\$ 1.77	\$ 43,896	\$ 63,488
December	25,504	\$ 3.22	\$ 82,123	25,504	\$ 0.79	\$ 20,148	25,504	\$ 1.77	\$ 45,142	\$ 65,290
Total	253,523	\$ 3.22	\$ 816,344	275,224	\$ 0.79	\$ 217,427	275,224	\$ 1.77	\$ 487,146	\$ 704,573





Ontario Energy Board
RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS

West Coast Huron Energy Inc. - EB-2011-0203 - IRM3

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

Rate Class	Unit	Current RTSR - Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential	kWh	\$ 0.0050	27,665,441	-	\$ 138,327	19.2%	\$ 156,504	\$ 0.0057
General Service Less Than 50 kW	kWh	\$ 0.0048	15,373,291	-	\$ 73,792	10.2%	\$ 83,488	\$ 0.0054
General Service 50 to 499 kW	kW	\$ 1.8353	21,954,247	69,393	\$ 127,357	17.7%	\$ 144,092	\$ 2.0765
General Service 500 to 4,999 kW	kW	\$ 1.9493	14,839,152	31,125	\$ 60,673	8.4%	\$ 68,645	\$ 2.2054
Large Use	kW	\$ 2.1585	60,219,888	146,946	\$ 317,183	44.0%	\$ 358,862	\$ 2.4421
Unmetered Scattered Load	kWh	\$ 0.0046	88,262	-	\$ 406	0.1%	\$ 459	\$ 0.0052
Sentinel Lighting	kW	\$ 1.3913	23,194	64	\$ 89	0.0%	\$ 101	\$ 1.5741
Street Lighting	kW	\$ 1.3842	999,268	2,677	\$ 3,706	0.5%	\$ 4,192	\$ 1.5661
					\$ 721,532			





Ontario Energy Board
RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS

West Coast Huron Energy Inc. - EB-2011-0203 - IRM3

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

Rate Class	Unit	Current RTSR - Connection		Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Connection
Residential	kWh	\$	0.0045	27,665,441	-	\$ 124,494	19.2%	\$ 135,150	\$ 0.0049
General Service Less Than 50 kW	kWh	\$	0.0040	15,373,291	-	\$ 61,493	9.5%	\$ 66,756	\$ 0.0043
General Service 50 to 499 kW	kW	\$	1.5961	21,954,247	69,393	\$ 110,758	17.1%	\$ 120,238	\$ 1.7327
General Service 500 to 4,999 kW	kW	\$	1.7498	14,839,152	31,125	\$ 54,463	8.4%	\$ 59,125	\$ 1.8996
Large Use	kW	\$	2.0008	60,219,888	146,946	\$ 294,010	45.3%	\$ 319,174	\$ 2.1720
Unmetered Scattered Load	kWh	\$	0.0040	88,262	-	\$ 353	0.1%	\$ 383	\$ 0.0043
Sentinel Lighting	kW	\$	1.2596	23,194	64	\$ 81	0.0%	\$ 88	\$ 1.3674
Street Lighting	kW	\$	1.2596	999,268	2,677	\$ 3,372	0.5%	\$ 3,661	\$ 1.3674
						\$ 649,024			



Ontario Energy Board

RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS

West Coast Huron Energy Inc. - EB-2011-0203 - IRM3

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

Rate Class	Unit	Adjusted RTSR - Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Network
Residential	kWh	\$ 0.0057	27,665,441	-	\$ 156,504	19.2%	\$ 156,504	\$ 0.0057
General Service Less Than 50 kW	kWh	\$ 0.0054	15,373,291	-	\$ 83,488	10.2%	\$ 83,488	\$ 0.0054
General Service 50 to 499 kW	kW	\$ 2.0765	21,954,247	69,393	\$ 144,092	17.7%	\$ 144,092	\$ 2.0765
General Service 500 to 4,999 kW	kW	\$ 2.2054	14,839,152	31,125	\$ 68,645	8.4%	\$ 68,645	\$ 2.2054
Large Use	kW	\$ 2.4421	60,219,888	146,946	\$ 358,862	44.0%	\$ 358,862	\$ 2.4421
Unmetered Scattered Load	kWh	\$ 0.0052	88,262	-	\$ 459	0.1%	\$ 459	\$ 0.0052
Sentinel Lighting	kW	\$ 1.5741	23,194	64	\$ 101	0.0%	\$ 101	\$ 1.5741
Street Lighting	kW	\$ 1.5661	999,268	2,677	\$ 4,192	0.5%	\$ 4,192	\$ 1.5661
					\$ 816,344			



Ontario Energy Board

RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS

West Coast Huron Energy Inc. - EB-2011-0203 - IRM3

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

Rate Class	Unit	Adjusted RTSR - Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Connection
Residential	kWh	\$ 0.0049	27,665,441	-	\$ 135,150	19.2%	\$ 135,150	\$ 0.0049
General Service Less Than 50 kW	kWh	\$ 0.0043	15,373,291	-	\$ 66,756	9.5%	\$ 66,756	\$ 0.0043
General Service 50 to 499 kW	kW	\$ 1.7327	21,954,247	69,393	\$ 120,238	17.1%	\$ 120,238	\$ 1.7327
General Service 500 to 4,999 kW	kW	\$ 1.8996	14,839,152	31,125	\$ 59,125	8.4%	\$ 59,125	\$ 1.8996
Large Use	kW	\$ 2.1720	60,219,888	146,946	\$ 319,174	45.3%	\$ 319,174	\$ 2.1720
Unmetered Scattered Load	kWh	\$ 0.0043	88,262	-	\$ 383	0.1%	\$ 383	\$ 0.0043
Sentinel Lighting	kW	\$ 1.3674	23,194	64	\$ 88	0.0%	\$ 88	\$ 1.3674
Street Lighting	kW	\$ 1.3674	999,268	2,677	\$ 3,661	0.5%	\$ 3,661	\$ 1.3674
					\$ 704,573			



Ontario Energy Board

RTSR WORK FORM
FOR ELECTRICITY
DISTRIBUTORS

West Coast Huron Energy Inc. - EB-2011-0203 - IRM3

For Cost of Service Applicants, please enter the following Proposed RTS rates into your rates model.

For IRM applicants, please enter these rates into the 2012 Rate Generator.

Rate Class	Unit	Proposed RTSR Network		Proposed RTSR Connection	
Residential	kWh	\$	0.0057	\$	0.0049
General Service Less Than 50 kW	kWh	\$	0.0054	\$	0.0043
General Service 50 to 499 kW	kW	\$	2.0765	\$	1.7327
General Service 500 to 4,999 kW	kW	\$	2.2054	\$	1.8996
Large Use	kW	\$	2.4421	\$	2.1720
Unmetered Scattered Load	kWh	\$	0.0052	\$	0.0043
Sentinel Lighting	kW	\$	1.5741	\$	1.3674
Street Lighting	kW	\$	1.5661	\$	1.3674

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 2

Tab1

Schedule 1

Appendix3

Appendix 3 of 6

Shared Tax Saving Workform

V1.2



Ontario Energy Board

2012 IRM 3 Tax Savings Workform

Choose Your Utility:

Welland Hydro-Electric System Corp.
West Coast Huron Energy Inc.

Application EB-2011-0203
OEB Application IRM3
LDC Licence #: ED-2002-0510

Application Contact Information

Name: Wally Curry
Title: Director of Strategic Relationships
Phone Number: (226) 234-4102
Email Address: wcurry@erthcorp.com
We are applying for rates effective: May 1, 2012
Last COS Re-based Year: 2009

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION

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[1. Info](#)

[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](#)



Ontario Energy Board

2012 IRM 3 Tax Savings Workform

West Coast Huron Energy Inc.

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 2009

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	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	3,356	28,073,558		14.08	0.0182	
GSLT50	General Service Less Than 50 kW	Customer	kWh	521	16,297,712		33.44	0.0115	
GSGT50	General Service 50 to 499 kW	Customer	kW	49	24,213,614	78,630	402.37		1.7876
GSGT50	General Service 50 to 4,999 kW	Customer	kW	3	11,029,532	25,095	3,023.74		1.5374
LU	Large Use	Customer	kW	1	63,440,389	155,172	9,033.07		1.1808
USL	Unmetered Scattered Load	Connection	kWh	9	166,487		33.45	0.0296	
Sen	Sentinel Lighting	Connection	kW	13	22,144	64	5.64		10.7463
SL	Street Lighting	Connection	kW	1,333	1,064,486	2,896	1.95		10.6923
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						



Ontario Energy Board

2012 IRM 3 Tax Savings Workform

West Coast Huron Energy Inc.

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

Last COS Re-based Year was in 2009

Rate Class	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Rate ReBal Base Service Charge D	Rate ReBal Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D *12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requirement from Rates J = G + H + I
Residential	3,356	28,073,558	0	14.08	0.0182	0.0000	567,030	510,939	0	1,077,969
General Service Less Than 50 kW	521	16,297,712	0	33.44	0.0115	0.0000	209,067	187,424	0	396,491
General Service 50 to 499 kW	49	24,213,614	78,630	402.37	0.0000	1.7876	236,594	0	140,559	377,152
General Service 50 to 4,999 kW	3	11,029,532	25,095	3,023.74	0.0000	1.5374	108,855	0	38,581	147,435
Large Use	1	63,440,389	155,172	9,033.07	0.0000	1.1808	108,397	0	183,227	291,624
Unmetered Scattered Load	9	166,487	0	33.45	0.0296	0.0000	3,613	4,928	0	8,541
Sentinel Lighting	13	22,144	64	5.64	0.0000	10.7463	880	0	689	1,569
Street Lighting	1,333	1,064,486	2,896	1.95	0.0000	10.6923	31,192	0	30,966	62,158
							1,265,626	703,290	394,022	2,362,938



Ontario Energy Board

2012 IRM 3 Tax Savings Workform

West Coast Huron Energy Inc.

This worksheet calculates the tax sharing amount.

Step 1: Press the Update Button (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 2009 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)	\$	-
1. Tax Related Amounts Forecast from Capital Tax Rate Changes	2009	2012
Taxable Capital		\$ -
Deduction from taxable capital up to \$15,000,000		\$ -
Net Taxable Capital	\$ -	\$ -
Rate	0.225%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -
2. Tax Related Amounts Forecast from Income Tax Rate Changes	2009	2012
Regulatory Taxable Income	\$ 220,672	\$ 220,672
Corporate Tax Rate	16.50%	15.50%
Tax Impact	\$ 36,411	\$ 34,204
Grossed-up Tax Amount	\$ 43,606	\$ 40,478
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 43,606	\$ 40,478
Total Tax Related Amounts	\$ 43,606	\$ 40,478
Incremental Tax Savings		-\$ 3,128
Sharing of Tax Savings (50%)		-\$ 1,564



Ontario Energy Board

2012 IRM 3 Tax Savings Workform

West Coast Huron Energy Inc.

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	\$1,077,968.5139	45.62%	-\$713	28,073,558	0	\$0.0000	
General Service Less Than 50 kW	\$396,491	16.78%	-\$262	16,297,712	0	\$0.0000	
General Service 50 to 499 kW	\$377,152	15.96%	-\$250	24,213,614	78,630		-\$0.0032
General Service 50 to 4,999 kW	\$147,435	6.24%	-\$98	11,029,532	25,095		-\$0.0039
Large Use	\$291,624	12.34%	-\$193	63,440,389	155,172		-\$0.0012
Unmetered Scattered Load	\$8,541	0.36%	-\$6	166,487	0	\$0.0000	
Sentinel Lighting	\$1,569	0.07%	-\$1	22,144	64		-\$0.0162
Street Lighting	\$62,158	2.63%	-\$41	1,064,486	2,896		-\$0.0142
	\$2,362,938 H	100.00%	-\$1,564 I				

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 2

Tab1

Schedule 1

Appendix4

Appendix 4 of 6

Revenue-to-Cost Ratio Adjustment Workform



Ontario Energy Board

Revenue/Cost Ratio Model

Choose Your Utility:

West Coast Huron Energy Inc.

West Perth Power Inc.

Application

ED-2002-0510

OEB Application

IRM3

LDC Licence #:

EB-2011-0203

Application Contact Information

Name:

Wally Curry

Title:

Director of Strategic Relationships

Phone Number:

(226)234-4102

Email Address:

wcurry@erthcorp.com

We are applying for rates effective:

May 1, 2012

Last COS Re-based Year

2009

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION

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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	8. Transformer Allowance
2. Table of Contents	9. R C Ratio Revenue
3. Re-Based Bill Det & Rates	10. Proposed R C Ratio Adj
4. Removal of Rate Adders	11. Proposed Revenue
5. Re-Based Rev From Rates	12. Proposed F V Rev Alloc
6. Decision Cost Revenue Adj	13. Proposed F V Rates
7. Revenue Offsets Allocation	14. Adjust To Proposed Rates



Ontario Energy Board

Revenue/Cost Ratio Model

West Coast Huron Energy Inc.

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	Re-based Billed kW C	Current Tariff Service Charge D	Current Tariff Distribution Volumetric Rate kWh E	Current Tariff Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	3,356	28,073,558		14.08	0.0192	
GSLT50	General Service Less Than 50 kW	Customer	kWh	521	16,297,712		33.43	0.0115	
GSGT50	General Service 50 to 499 kW	Customer	kW	49	24,213,614	78,630	402.29		1.7872
GSGT50	General Service 50 to 4,999 kW	Customer	kW	3	11,029,532	25,095	3,023.14		1.5371
LU	Large Use	Customer	kW	1	63,440,389	155,172	9,031.26		1.1806
USL	Unmetered Scattered Load	Connection	kWh	9	166,487		33.44	0.0296	
Sen	Sentinel Lighting	Connection	kW	13	22,144	64	5.64		10.7442
SL	Street Lighting	Connection	kW	1,333	1,064,486	2,896	1.95		10.6902
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						



West Coast Huron Energy Inc.

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
Residential	14.08	0.0192	0.0000	0.00	0.0000	0.0000
General Service Less Than 50 kW	33.43	0.0115	0.0000	0.00	0.0000	0.0000
General Service 50 to 499 kW	402.29	0.0000	1.7872	0.00	0.0000	0.0000
General Service 50 to 4,999 kW	3,023.14	0.0000	1.5371	0.00	0.0000	0.0000
Large Use	9,031.26	0.0000	1.1806	0.00	0.0000	0.0000
Unmetered Scattered Load	33.44	0.0296	0.0000	0.00	0.0000	0.0000
Sentinel Lighting	5.64	0.0000	10.7442	0.00	0.0000	0.0000
Street Lighting	1.95	0.0000	10.6902	0.00	0.0000	0.0000



Ontario Energy Board
Revenue/Cost Ratio Model

West Coast Huron Energy Inc.

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	Re-based Billed kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requirement from Rates I
Residential	3,356	28,073,558	0	14.08	0.0192	0.0000	567,030	539,012	0	1,106,042
General Service Less Than 50 kW	521	16,297,712	0	33.43	0.0115	0.0000	209,004	187,424	0	396,428
General Service 50 to 499 kW	49	24,213,614	78,630	402.29	0.0000	1.7872	236,547	0	140,527	377,074
General Service 50 to 4,999 kW	3	11,029,532	25,095	3,023.14	0.0000	1.5371	108,833	0	38,573	147,406
Large Use	1	63,440,389	155,172	9,031.26	0.0000	1.1806	108,375	0	183,196	291,571
Unmetered Scattered Load	9	166,487	0	33.44	0.0296	0.0000	3,612	4,928	0	8,540
Sentinel Lighting	13	22,144	64	5.64	0.0000	10.7442	880	0	689	1,569
Street Lighting	1,333	1,064,486	2,896	1.95	0.0000	10.6902	31,192	0	30,959	62,152
							1,265,472	731,364	393,945	2,390,782



Ontario Energy Board

Revenue/Cost Ratio
Model

West Coast Huron Energy Inc.



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).

Rate Class	Direction	Current Year 2011	Transitio n Year 1 2012	Transitio n Year 2 2013	Transitio n Year 3 2014	Transitio n Year 4 2015	Transitio n Year 5 2016
Residential	No	92.37%	92.37%	92.37%	92.37%	92.37%	92.37%
General Service Less Than 50 kW	No	91.09%	91.09%	91.09%	91.09%	91.09%	91.09%
General Service 50 to 499 kW	Rebalance	175.11%	tbd	tbd	tbd	tbd	tbd
General Service 50 to 4,999 kW	Rebalance	164.68%	tbd	tbd	tbd	tbd	tbd
Large Use	Change	80.00%	85.00%	85.00%	85.00%	85.00%	85.00%
Unmetered Scattered Load	No	96.74%	96.74%	96.74%	96.74%	96.74%	96.74%
Sentinel Lighting	No	72.29%	72.29%	72.29%	72.29%	72.29%	72.29%
Street Lighting	No	82.62%	82.62%	82.62%	82.62%	82.62%	82.62%





Ontario Energy Board
**Revenue/Cost Ratio
Model**

West Coast Huron Energy Inc.

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.

Rate Class	Filing Revenue Offsets	Percentage Split		Allocated Revenue Offsets
	A	C= A / B		E = D * C
Residential	0	0.00%		-
General Service Less Than 50 kW	0	0.00%		-
General Service 50 to 499 kW	0	0.00%		-
General Service 50 to 4,999 kW	0	0.00%		-
Large Use	0	0.00%		-
Unmetered Scattered Load	0	0.00%		-
Sentinel Lighting	0	0.00%		-
Street Lighting	0	0.00%		-
	-	0.00%		97,945
	B			D



Ontario Energy Board

Revenue/Cost Ratio Model

West Coast Huron Energy Inc.

The purpose of this sheet is to remove the transformer allowance from volumetric rates. In Cell E47, enter your Transformer Allowance as per your 2011 IRM3 Supplemental Filing Module or your last CoS Decision. Under the column labeled "Transformer Allowance in Rates" select "Yes" if included in that rate class or "No" if not included. Once selected, apply the update button to reveal input cells in which you can enter the number of kW's and the transfromer rate for each rate class.

Rate Class	Transformer Allowance In Rate	Transformer Allowance	Transformer Allowance kW's	Transformer Allowance Rate	Volumetric Distribution Rate	Billed kW's	Adjusted Volumetric Distribution Rate
		A	C	E	F	G	I = (F * (G - C) + (F - E) * C) / G
Residential		0	0	0.0000	0.0000	0	0.0000
General Service Less Than 50 kW		0	0	0.0000	0.0000	0	0.0000
General Service 50 to 499 kW	Yes	25,415	42,359	0.6000	1.7872	78,630	1.4640
General Service 50 to 4,999 kW	Yes	15,057	25,095	0.6000	1.5371	25,095	0.9371
Large Use	Yes	93,103	155,172	0.6000	1.1806	155,172	0.5806
Unmetered Scattered Load		-	-	-	-	-	-
Sentinel Lighting		-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-
		133,576	222,626			258,897	
		B	D			H	
		-					



Ontario Energy Board

Revenue/Cost Ratio Model

West Coast Huron Energy Inc.

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

Rate Class	Billed Customers		Billed kWh	Billed kW	Base Service Charge	Base	Base	Service Charge	Distribution	Distribution	Revenue Requirement from Rates								
	or Connections	A				B	C		D	E		F	H = B * E	I = C * F	J = G + H + I				
																Volumetric	Volumetric	Rate kWh	Rate kW
Residential	3,356	28,073,558	0	0	14.08	0.0192	0.0000	567,030	539,012	0	1,106,042								
General Service Less Than 50 kW	521	16,297,712	0	0	33.43	0.0115	0.0000	209,004	187,424	0	396,428								
General Service 50 to 499 kW	49	24,213,614	78,630	0	402.29	0.0000	1.4640	236,547	0	115,112	351,658								
General Service 50 to 4,999 kW	3	11,029,532	25,095	0	3,023.14	0.0000	0.9371	108,833	0	23,516	132,349								
Large Use	1	63,440,389	155,172	0	9,031.26	0.0000	0.5806	108,375	0	90,093	198,468								
Unmetered Scattered Load	9	166,487	0	0	33.44	0.0296	0.0000	3,612	4,928	0	8,540								
Sentinel Lighting	13	22,144	64	0	5.64	0.0000	10.7442	880	0	689	1,569								
Street Lighting	1,333	1,064,486	2,896	0	1.95	0.0000	10.6902	31,192	0	30,959	62,152								
								1,265,472	731,364	260,370	2,257,206								



Ontario Energy Board

Revenue/Cost Ratio Model

West Coast Huron Energy Inc.

Proposed Revenue Cost Ratio Adjustment

Rate Class	Adjusted Revenue A	Current Revenue Cost Ratio B	Re-Allocated Cost C = A / B	Proposed Revenue Cost Ratio D	Final Adjusted Revenue E = C * D	Dollar Change F = E - C	Percentage Change G = (E / C) - 1
Residential	\$ 1,106,042	0.92	\$ 1,197,404	0.92	\$ 1,106,042	-\$ 0	0.0%
General Service Less Than 50 kW	\$ 396,428	0.91	\$ 435,205	0.91	\$ 396,428	-\$ 0	0.0%
General Service 50 to 499 kW	\$ 351,658	1.75	\$ 200,821	1.71	\$ 342,800	-\$ 8,859	-2.5%
General Service 50 to 4,999 kW	\$ 132,349	1.65	\$ 80,368	1.60	\$ 128,804	-\$ 3,545	-2.7%
Large Use	\$ 198,468	0.80	\$ 248,085	0.85	\$ 210,872	\$ 12,404	6.3%
Unmetered Scattered Load	\$ 8,540	0.97	\$ 8,827	0.97	\$ 8,540	\$ 0	0.0%
Sentinel Lighting	\$ 1,569	0.72	\$ 2,170	0.72	\$ 1,569	-\$ 0	0.0%
Street Lighting	\$ 62,152	0.83	\$ 75,226	0.83	\$ 62,152	\$ 0	0.0%
	\$ 2,257,206		\$ 2,248,106		\$ 2,257,206	\$ 0	0.0%

Out of Balance - 0

Final ? Yes



Ontario Energy Board

Revenue/Cost Ratio Model

West Coast Huron Energy Inc.

Proposed Revenue from Revenue Cost Ratio Adjustment

Rate Class	Adjusted	Allocated Re-	Revenue	Re-based	Revenue
	Revenue By	Based Revenue	Requirement	Transformer	Requirement
	Cost Ratio	Offsets	from Rates	Allowance	from Rates
	A	B	C = A - B	D	E = C + D
Residential	\$ 1,106,042	\$ -	\$ 1,106,042	\$ -	\$ 1,106,042
General Service Less Than 50 kW	\$ 396,428	\$ -	\$ 396,428	\$ -	\$ 396,428
General Service 50 to 499 kW	\$ 342,800	\$ -	\$ 342,800	\$ 25,415	\$ 368,215
General Service 50 to 4,999 kW	\$ 128,804	\$ -	\$ 128,804	\$ 15,057	\$ 143,861
Large Use	\$ 210,872	\$ -	\$ 210,872	\$ 93,103	\$ 303,975
Unmetered Scattered Load	\$ 8,540	\$ -	\$ 8,540	\$ -	\$ 8,540
Sentinel Lighting	\$ 1,569	\$ -	\$ 1,569	\$ -	\$ 1,569
Street Lighting	\$ 62,152	\$ -	\$ 62,152	\$ -	\$ 62,152
	<u>\$ 2,257,206</u>	<u>\$ -</u>	<u>\$ 2,257,206</u>	<u>\$ 133,576</u>	<u>\$ 2,390,782</u>



Ontario Energy Board

Revenue/Cost Ratio Model

West Coast Huron Energy Inc.

Proposed fixed and variable revenue allocation

Rate Class	Revenue	Service Charge % Revenue	Distribution Volumetric	Distribution Volumetric
	Requirement from		Rate % Revenue	Rate % Revenue
	Rates		kWh	kW
	A	B	C	D
Residential	\$ 1,106,042	51.3%	48.7%	0.0%
General Service Less Than 50 kW	\$ 396,428	52.7%	47.3%	0.0%
General Service 50 to 499 kW	\$ 368,215	62.7%	0.0%	37.3%
General Service 50 to 4,999 kW	\$ 143,861	73.8%	0.0%	26.2%
Large Use	\$ 303,975	37.2%	0.0%	62.8%
Unmetered Scattered Load	\$ 8,540	42.3%	57.7%	0.0%
Sentinel Lighting	\$ 1,569	56.1%	0.0%	43.9%
Street Lighting	\$ 62,152	50.2%	0.0%	49.8%
	\$ 2,390,782			

Service Charge Revenue	Distribution Volumetric	Distribution Volumetric	Revenue Requirement from Rates by Rate Class
	Rate Revenue	Rate Revenue	
	kWh	kW	
E = A * B	F = A * C	G = A * D	H = E + F + G
\$ 567,030	\$ 539,012	\$ -	\$ 1,106,042
\$ 209,004	\$ 187,424	\$ -	\$ 396,428
\$ 230,989	\$ -	\$ 137,226	\$ 368,215
\$ 106,215	\$ -	\$ 37,646	\$ 143,861
\$ 112,986	\$ -	\$ 190,990	\$ 303,975
\$ 3,612	\$ 4,928	\$ -	\$ 8,540
\$ 880	\$ -	\$ 689	\$ 1,569
\$ 31,192	\$ -	\$ 30,959	\$ 62,152
\$ 1,261,908	\$ 731,364	\$ 397,510	\$ 2,390,782



Ontario Energy Board

Revenue/Cost Ratio Model

West Coast Huron Energy Inc.

Proposed fixed and variable rates

Rate Class	Distribution Volumetric		Distribution Volumetric		Re-based Billed		Proposed Base Service Charge	Proposed Base		Proposed Base	
	Service Charge Revenue	Rate Revenue kWh	Rate Revenue kW	Customers or Connections	Re-based Billed kWh	Re-based Billed kW		Distribution Volumetric Rate	kWh	Distribution Volumetric Rate	kW
A	B	C	D	E	F	G = A / D / 12	H = B / E	I = C / F			
Residential	\$ 567,030	\$ 539,012	\$ -	3,356	28,073,558	0	14.08	0.0192	-		
General Service Less Than 50 kW	\$ 209,004	\$ 187,424	\$ -	521	16,297,712	0	33.43	0.0115	-		
General Service 50 to 499 kW	\$ 230,989	\$ -	\$ 137,226	49	24,213,614	78,630	392.84	-	1.7452		
General Service 50 to 4,999 kW	\$ 106,215	\$ -	\$ 37,646	3	11,029,532	25,095	2,950.43	-	1.5001		
Large Use	\$ 112,986	\$ -	\$ 190,990	1	63,440,389	155,172	9,415.47	-	1.2308		
Unmetered Scattered Load	\$ 3,612	\$ 4,928	\$ -	9	166,487	0	33.44	0.0296	-		
Sentinel Lighting	\$ 880	\$ -	\$ 689	13	22,144	64	5.64	-	10.7442		
Street Lighting	\$ 31,192	\$ -	\$ 30,959	1,333	1,064,486	2,896	1.95	-	10.6902		



Ontario Energy Board

Revenue/Cost Ratio Model

West Coast Huron Energy Inc.

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	Proposed Base			Current Base			Adjustment		
	Proposed Base Service Charge	Distribution	Distribution	Current Base Service Charge	Distribution	Distribution	Adjustment Required Base Service Charge	Adjustment Required Base Distribution Volumetric Rate kWh	Adjustment Required Base Distribution Volumetric Rate kW
		Volumetric	Volumetric		Volumetric	Volumetric			
		Rate kWh	Rate kW		Rate kWh	Rate kW			
A	B	C	D	E	F	G = A - D	H = B - E	I = C - F	
Residential	\$ 14.08	\$ 0.0192	\$ -	\$ 14.08	\$ 0.0192	\$ -	\$ -	\$ -	\$ -
General Service Less Than 50 kW	\$ 33.43	\$ 0.0115	\$ -	\$ 33.43	\$ 0.0115	\$ -	\$ -	\$ -	\$ -
General Service 50 to 499 kW	\$ 392.84	\$ -	\$ 1.7452	\$ 402.29	\$ -	\$ 1.7872	-\$ 9.45	\$ -	-\$ 0.0420
General Service 50 to 4,999 kW	\$ 2,950.43	\$ -	\$ 1.5001	\$ 3,023.14	\$ -	\$ 1.5371	-\$ 72.71	\$ -	-\$ 0.0370
Large Use	\$ 9,415.47	\$ -	\$ 1.2308	\$ 9,031.26	\$ -	\$ 1.1806	\$ 384.21	\$ -	\$ 0.0502
Unmetered Scattered Load	\$ 33.44	\$ 0.0296	\$ -	\$ 33.44	\$ 0.0296	\$ -	\$ -	\$ -	\$ -
Sentinel Lighting	\$ 5.64	\$ -	\$ 10.7442	\$ 5.64	\$ -	\$ 10.7442	\$ -	\$ -	\$ -
Street Lighting	\$ 1.95	\$ -	\$ 10.6902	\$ 1.95	\$ -	\$ 10.6902	\$ -	\$ -	\$ -

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 2


Tab1

Schedule 1

Appendix5

Appendix 5 of 6

OEB Incremental Capital Module



Ontario Energy Board

Incremental Capital
Workform

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION

Applicant Name	West Coast Huron Energy Inc.
Application Type	IRM3
LDC Licence Number	ED-2002-0510
Applied for Effective Date	May 1, 2012
Stretch Factor Group	III
Stretch Factor Value	0.6%
Last COS Re-based Year	2009
Last COS OEB Application Number	EB-2008-0248
ICM Billing Determinants for Growth - Numerator	2010 Audited RRR
ICM Billing Determinants for Growth - Denominator	2009 Re-Based Forecast



Table of Contents

Sheet Name	Purpose of Sheet
A1.1 LDC Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
B1.1 Re-Based Bill Det & Rates	Set Up Rate Classes and enter Re-Based Billing Determinants and Tariff Rates
B1.2 Removal of Rate Adders	Removal of Rate Adders
B1.3 Re-Based Rev From Rates	Calculated Re-Based Revenue From Rates
B1.4 Re-Based Rev Req	Detailed Re-Based Revenue From Rates
C1.1 Ld Act-Mst Rcent Yr	Enter Billing Determinants for most recent actual year
D1.1 Current Revenue from Rates	Enter Current Rates to calculate current rate allocation
E1.1 Threshold Parameters	Shows calculation of Price Cap and Growth used for incremental capital threshold calculation
E2.1 Threshold Test	Input sheet to calculate Threshold and Incremental Capital
E3.1 Summary of I C Projects	Summary of Incremental Capital Projects
E4.1 IncrementalCapitalAdjust	Shows Calculation of Incremental Capital Revenue Requirement
F1.1 Incr Cap RRider Opt A FV	Option A - Calculation of Incremental Capital Rate Rider - Fixed & Variable Split
F1.2 Incr Cap RRider Opt B Var	Option B - Calculation of Incremental Capital Rate Rider - Variable Allocation
Z1.0 OEB Control Sheet	Not Shown



Rate Class and Re-Based Billing Determinants & Rates

Select the appropriate Rate Groups and Rate Classes from the drop-down menus in Columns C and D respectively. Following your selection, all appropriate input cells will be shaded green.

Last COS Re-based Year				2009					
Last COS OEB Application Number				EB-2008-0248					
Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Re-based Tariff Service Charge D	Re-based Tariff Distribution Volumetric Rate kWh E	Re-based Tariff Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	3,231	25,808,454		14.09	0.0182	
GSLT50	General Service Less Than 50 kW	Customer	kWh	474	14,454,059		33.46	0.0115	
GSGT50	General Service 50 to 499 kW	Customer	kW	50	22,958,172	72,725	402.56		1.7885
GSGT50	General Service 500 to 4,999 kW	Customer	kW	3	15,909,795	31,633	3,306.66		1.6667
LU	Large Use	Customer	kW	1	75,068,856	169,745	8,652.72		1.1311
USL	Unmetered Scattered Load	Connection	kWh	4	94,310		33.47	0.0296	
Sen	Sentinel Lighting	Connection	kW	13	23,314	65	5.64		10.7515
SL	Street Lighting	Connection	kW	1,290	1,002,011	2,691	1.95		10.6974
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						



Removal of Rate Adders

Last COS Re-based Year

2009

Last COS OEB Application Number

EB-2008-0248

Rate Class	Re-based Tariff	Re-based Tariff Distribution	Re-based Tariff Distribution	Service Charge	Distribution Volumetric	Distribution Volumetric
	Service Charge	Volumetric Rate kWh	Volumetric Rate kW	Rate Adders	kWh Rate Adders	kW Rate Adders
	A	B	C	D	E	F
Residential	14.09	0.0182	0.0000	0.00	0.0000	0.0000
General Service Less Than 50 kW	33.46	0.0115	0.0000	0.00	0.0000	0.0000
General Service 50 to 499 kW	402.56	0.0000	1.7885	0.00	0.0000	0.0000
General Service 500 to 4,999 kW	3,306.66	0.0000	1.6667	0.00	0.0000	0.0000
Large Use	8,652.72	0.0000	1.1311	0.00	0.0000	0.0000
Unmetered Scattered Load	33.47	0.0296	0.0000	0.00	0.0000	0.0000
Sentinel Lighting	5.64	0.0000	10.7515	0.00	0.0000	0.0000
Street Lighting	1.95	0.0000	10.6974	0.00	0.0000	0.0000

Calculated Re-Based Revenue From Rates

Last COS Re-based Year

2009

Last COS OEB Application Number

EB-2008-0248

Rate Class	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Re-based Base Service Charge D	Re-based Base Distribution Volumetric Rate kWh E	Re-based Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D *12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requirement from Rates J = G + H + I
Residential	3,231	25,808,454	0	14.09	0.0182	0.0000	546,297	469,714	0	1,016,011
General Service Less Than 50 kW	474	14,454,059	0	33.46	0.0115	0.0000	190,320	166,222	0	356,542
General Service 50 to 499 kW	50	22,958,172	72,725	402.56	0.0000	1.7885	241,536	0	130,068	371,604
General Service 500 to 4,999 kW	3	15,909,795	31,633	3,306.66	0.0000	1.6667	119,040	0	52,723	171,763
Large Use	1	75,068,856	169,745	8,652.72	0.0000	1.1311	103,833	0	191,999	295,831
Unmetered Scattered Load	4	94,310	0	33.47	0.0296	0.0000	1,607	2,792	0	4,398
Sentinel Lighting	13	23,314	65	5.64	0.0000	10.7515	880	0	699	1,579
Street Lighting	1,290	1,002,011	2,691	1.95	0.0000	10.6974	30,186	0	28,787	58,973
							1,233,699	638,727	404,275	2,276,701



Detailed Re-Based Revenue From Rates

Last COS Re-based Year

2009

Last COS OEB Application Number

EB-2008-0248

Applicants Rate Base

Average Net Fixed Assets

Gross Fixed Assets - Re-based Opening
Add: CWIP Re-based Opening
Re-based Capital Additions
Re-based Capital Disposals
Re-based Capital Retirements
Deduct: CWIP Re-based Closing
Gross Fixed Assets - Re-based Closing
Average Gross Fixed Assets

\$ 5,911,951

A

B

C

D

E

F

\$ 5,911,951

G

\$

5,911,951

 $H = (A + G) / 2$

Accumulated Depreciation - Re-based Opening
Re-based Depreciation Expense
Re-based Disposals
Re-based Retirements
Accumulated Depreciation - Re-based Closing
Average Accumulated Depreciation

\$ 1,863,531

I

\$ 333,105

J

K

L

\$ 2,196,636

M

\$

2,030,083

 $N = (I + M) / 2$

Average Net Fixed Assets

\$

3,881,868

 $O = H - N$

Working Capital Allowance

Working Capital Allowance Base
Working Capital Allowance Rate

\$ 8,190,856

P

15.0%

Q

\$

1,228,628

 $R = P * Q$

Working Capital Allowance

Rate Base

\$

5,110,497

 $S = O + R$

Return on Rate Base

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

4.00%

T

\$

204,420

 $W = S * T$

52.67%

U

\$

2,691,699

 $X = S * U$

43.33%

V

\$

2,214,378

 $Y = S * V$

Short Term Interest

1.33%

Z

\$

2,719

 $AC = W * Z$

Long Term Interest

7.62%

AA

\$

205,107

 $AD = X * AA$

Return on Equity

8.01%

AB

\$

177,372

 $AE = Y * AB$

Return on Rate Base

\$

385,198

 $AF = AC + AD + AE$

Distribution Expenses

OM&A Expenses
Amortization
Ontario Capital Tax (F1.1 Z-Factor Tax Changes)
Grossed Up PILs (F1.1 Z-Factor Tax Changes)
Low Voltage
Transformer Allowance

\$ 1,565,350

AG

\$ 333,105

AH

\$ 24,286

AI

\$ 16,942

AJ

\$

AK

\$ 133,575

AL

AM

AN

AO

\$

2,073,258

 $AP = \text{SUM} (AG : AO)$

Revenue Offsets

Specific Service Charges
Late Payment Charges
Other Distribution Income
Other Income and Deductions

-\$ 24,145

AQ

-\$ 13,647

AR

-\$ 54,904

AS

AT

-\$

92,696

 $AU = \text{SUM} (AQ : AT)$

Revenue Requirement from Distribution Rates

\$

2,365,760

 $AV = AF + AP + AU$

Rate Classes Revenue

Rate Classes Revenue - Total (B1.1 Re-based Revenue - Gen)

\$

2,276,701

AW



Load Actual - Most Recent Year

Rate Class	Fixed Metric	Vol Metric	Billed Customers			Base Service Charge	Base Distribution	Base Distribution	Service Charge Revenue	Distribution	Distribution	Total Revenue by Rate Class
			or Connections	Billed kWh	Billed kW		Volumetric Rate kWh	Volumetric Rate kW		Volumetric Rate kWh	Volumetric Rate kW	
			A	B	C	D	E	F	G = A * D * 12	H = B * E	I = C * F	J = G + H + I
Residential	Customer	kWh	3,237	26,431,108	0	\$14.09	\$0.0182	\$0.0000	\$547,312	\$481,046	\$0	\$1,028,358
General Service Less Than 50 kW	Customer	kWh	483	14,687,390	0	\$33.46	\$0.0115	\$0.0000	\$193,934	\$168,905	\$0	\$362,839
General Service 50 to 499 kW	Customer	kW	47	21,954,247	69,393	\$402.56	\$0.0000	\$1.7885	\$227,044	\$0	\$124,109	\$351,153
General Service 500 to 4,999 kW	Customer	kW	2	14,839,152	31,125	\$3,306.66	\$0.0000	\$1.6667	\$79,360	\$0	\$51,877	\$131,237
Large Use	Customer	kW	1	60,219,889	146,946	\$8,652.72	\$0.0000	\$1.1311	\$103,833	\$0	\$166,211	\$270,043
Unmetered Scattered Load	Connection	kWh	4	84,324	0	\$33.47	\$0.0296	\$0.0000	\$1,607	\$2,496	\$0	\$4,103
Sentinel Lighting	Connection	kW	13	23,194	0	\$5.64	\$0.0000	\$10.7515	\$880	\$0	\$0	\$880
Street Lighting	Connection	kW	1,280	999,268	2,677	\$1.95	\$0.0000	\$10.6974	\$29,952	\$0	\$28,637	\$58,589
									\$1,183,921	\$652,447	\$370,833	\$2,207,201



This sheet is used to determine the applicants most current all (applicable) to be used to calculate the incremental capital rate

Current Revenue from Rates

Rate Class	Fixed Metric
Residential	Customer
General Service Less Than 50 kW	Customer
General Service 50 to 499 kW	Customer
General Service 500 to 4,999 kW	Customer
Large Use	Customer
Unmetered Scattered Load	Connection
Sentinel Lighting	Connection
Street Lighting	Connection



Ontario Energy Board

Incremental Capital Workform

Location of revenues (after the most recent revenue cost ratio adjustment, if any) and riders.

Vol Metric	Current Base Service Charge A	Current Base Distribution Volumetric Rate kWh B	Current Base Distribution Volumetric Rate kW C
kWh	14.08	0.0182	
kWh	33.43	0.0115	
kW	402.29		1.7872
kW	3,023.14		1.5371
kW	9,031.26		1.1806
kWh	33.44	0.0296	
kW	5.64		10.7442
kW	1.95		10.6902



Re-based Billed Customers or Connections D	Re-based Billed kWh E	Re-based Billed kW F	Current Base Service Charge Revenue G = A * D *12
3,231	25,808,454	0	545,910
474	14,454,059	0	190,150
50	22,958,172	72,725	241,374
3	15,909,795	31,633	108,833
1	75,068,856	169,745	108,375
4	94,310	0	1,605
13	23,314	65	880
1,290	1,002,011	2,691	30,186
			1,227,313

Current Base Distribution Volumetric Rate kWh Revenue H = B * E	Current Base Distribution Volumetric Rate kW Revenue I = C * F	Total Current Base Revenue J = G + H + I
469,714	0	1,015,624
166,222	0	356,372
0	129,973	371,347
0	48,624	157,457
0	200,401	308,776
2,792	0	4,397
0	698	1,578
0	28,767	58,953
638,727	408,464	2,274,504
		K

Service Charge % Total Revenue L = G / \$K	Distribution Volumetric Rate % Total Revenue M = H / \$K	Distribution Volumetric Rate % Total Revenue N = I / \$K	Total % Revenue O = J / \$K
24.0%	20.7%	0.0%	44.7%
8.4%	7.3%	0.0%	15.7%
10.6%	0.0%	5.7%	16.3%
4.8%	0.0%	2.1%	6.9%
4.8%	0.0%	8.8%	13.6%
0.1%	0.1%	0.0%	0.2%
0.0%	0.0%	0.0%	0.1%
1.3%	0.0%	1.3%	2.6%
54.0%	28.1%	18.0%	100.0%



Threshold Parameters

Price Cap Index

Price Escalator (GDP-IPI)	1.30%
Less Productivity Factor	-0.72%
Less Stretch Factor	-0.60%
Price Cap Index	-0.02%

Growth

ICM Billing Determinants for Growth - Numerator : 2010 Audited RRR	<u>\$2,207,201</u>	A
ICM Billing Determinants for Growth - Denominator : 2009 Re-Based Forecast	<u>\$2,276,701</u>	B
Growth	-3.05%	C = A / B



Ontario Energy Board

Incremental Capital Workform

Threshold Test

Year	2009	
Price Cap Index	-0.02%	A
Growth	-3.05%	B
Dead Band	20%	C
Average Net Fixed Assets		
Average Gross Fixed Assets	<u>\$5,911,951</u>	
Average Net Fixed Assets	<u>\$3,881,868</u>	E
Working Capital Allowance		
Working Capital Allowance Base	\$8,190,856	
Working Capital Allowance Rate	<u>15%</u>	
Working Capital Allowance	<u>\$1,228,628</u>	F
Rate Base	<u>\$5,110,497</u>	G = E + F
Depreciation	D \$ 333,105	H
Threshold Test	72.87%	I = 1 + (G / H) * (B + A * (1 + B)) + C
Threshold CAPEX	\$ 242,729	J = H * I



Ontario Energy Board

Incremental Capital Workform

Summary of Incremental Capital Projects (ICPs)

Number of ICPs

1

Project ID #	Incremental Capital Non-Discretionary Project Description	Incremental Capital CAPEX	Amortization Expense	CCA
ICP 1	Sifto Line Extension	1,344,000	56,000	112,000
		<u>1,344,000</u>	<u>56,000</u>	<u>112,000</u>



Incremental Capital Adjustment

Current Revenue Requirement

Current Revenue Requirement - Total	\$2,365,760
-------------------------------------	-------------

A

Return on Rate Base

Incremental Capital CAPEX			\$1,344,000
Depreciation Expense			\$ 56,000
Incremental Capital CAPEX to be included in Rate Base			\$1,288,000
Deemed ShortTerm Debt %	4.0%	E	\$ 51,520
Deemed Long Term Debt %	52.7%	F	\$ 678,390
Short Term Interest	1.33%	I	\$ 685
Long Term Interest	7.62%	J	\$ 51,693
Return on Rate Base - Interest			\$ 52,379
Deemed Equity %	43.3%	N	\$ 558,090
Return on Rate Base -Equity	8.01%	O	\$ 44,703
Return on Rate Base - Total			\$ 97,082

B

C

$D = B - C$

$G = D * E$

$H = D * F$

$K = G * I$

$L = H * J$

$M = K + L$

$P = D * N$

$Q = P * O$

$R = M + Q$

Amortization Expense

Amortization Expense - Incremental	C	\$ 56,000
------------------------------------	---	-----------

S

Grossed up PIL's

Regulatory Taxable Income	O	\$ 44,703
Add Back Amortization Expense	S	\$ 56,000
Deduct CCA		\$ 112,000
Incremental Taxable Income		-\$ 11,297
Current Tax Rate (F1.1 Z-Factor Tax Changes)	15.5% X	
PIL's Before Gross Up		-\$ 1,751
Incremental Grossed Up PIL's		-\$ 2,072

T

U

V

$W = T + U - V$

$Y = W * X$

$Z = Y / (1 - X)$

Ontario Capital Tax

Incremental Capital CAPEX		\$1,344,000
Less : Available Capital Exemption (if any)		\$ -
Incremental Capital CAPEX subject to OCT		\$1,344,000
Ontario Capital Tax Rate (F1.1 Z-Factor Tax Changes)	0.000% AD	
Incremental Ontario Capital Tax		\$ -

AA

AB

$AC = AA - AB$

$AE = AC * AD$

Incremental Revenue Requirement

Return on Rate Base - Total	Q	\$ 97,082
Amortization Expense - Total	S	\$ 56,000
Incremental Grossed Up PIL's	Z	-\$ 2,072
Incremental Ontario Capital Tax	AE	\$ -
Incremental Revenue Requirement		\$ 151,009

AF

AG

AH

AI

$AJ = AF + AG + AH + AI$



Calculation of Incremental Capital Rate Rider - Option A Fixed and Variable

Rate Class	Distribution			Service Charge Revenue	Distribution		Total Revenue by Rate Class	Billed			Service Charge Rate Rider	Distribution Volumetric Rate kWh Rider	Distribution Volumetric Rate kW Rider
	Service Charge % Revenue	Volumetric Rate % Revenue kWh	Volumetric Rate % Revenue kW		Volumetric Rate Revenue kWh	Volumetric Rate Revenue kW		Customers or Connections	Billed kWh	Billed kW			
A	B	C	D = \$N * A	E = \$N * B	F = \$N * C	G = D + E + F	H	I	J	K = D / H / 12	L = E / I	M = F / J	
Residential	24.0%	20.7%	0.0%	\$ 36,244.16	\$ 31,185.34	\$ -	\$ 67,429.50	3,231	25,808,454	0	\$0.934802	\$0.001208	
General Service Less Than 50 kW	8.4%	7.3%	0.0%	\$ 12,624.47	\$ 11,035.82	\$ -	\$ 23,660.29	474	14,454,059	0	\$2.219492	\$0.000764	
General Service 50 to 499 kW	10.6%	0.0%	5.7%	\$ 16,025.35	\$ -	\$ 8,629.22	\$ 24,654.58	50	22,958,172	72,725	\$26.708922	\$0.000000	\$0.118656
General Service 500 to 4,999 kW	4.8%	0.0%	2.1%	\$ 7,225.67	\$ -	\$ 3,228.23	\$ 10,453.90	3	15,909,795	31,633	\$200.712948	\$0.000000	\$0.102051
Large Use	4.8%	0.0%	8.8%	\$ 7,195.26	\$ -	\$ 13,305.06	\$ 20,500.33	1	75,068,856	169,745	\$599.605316	\$0.000000	\$0.078383
Unmetered Scattered Load	0.1%	0.1%	0.0%	\$ 106.57	\$ 185.34	\$ -	\$ 291.91	4	94,310	0	\$2.220156	\$0.001965	
Sentinel Lighting	0.0%	0.0%	0.0%	\$ 58.41	\$ -	\$ 46.37	\$ 104.78	13	23,314	65	\$0.374452	\$0.000000	\$0.713331
Street Lighting	1.3%	0.0%	1.3%	\$ 2,004.12	\$ -	\$ 1,909.93	\$ 3,914.04	1,290	1,002,011	2,691	\$0.129465	\$0.000000	\$0.709746
				\$ 81,484.00	\$ 42,406.51	\$ 27,118.81	\$ 151,009.32						

Enter the above rate riders onto "Sheet 14. Proposed Rate_Riders" in the 2012 OEB IRM3 Rate Generator as an "Rate Rider for Incremental Capital"



Ontario Energy Board

Incremental Capital Workform

Calculation of Incremental Capital Rate Rider - Option B Variable

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Incremental Capital \$ 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	\$1,015,624	44.65%	\$67,429	25,808,454	0	\$0.0026	
General Service Less Than 50 kW	\$356,372	15.67%	\$23,660	14,454,059	0	\$0.0016	
General Service 50 to 499 kW	\$371,347	16.33%	\$24,655	22,958,172	72,725		\$0.3390
General Service 500 to 4,999 kW	\$157,457	6.92%	\$10,454	15,909,795	31,633		\$0.3305
Large Use	\$308,776	13.58%	\$20,500	75,068,856	169,745		\$0.1208
Unmetered Scattered Load	\$4,397	0.19%	\$292	94,310	0	\$0.0031	
Sentinel Lighting	\$1,578	0.07%	\$105	23,314	65		\$1.6120
Street Lighting	\$58,953	2.59%	\$3,914	1,002,011	2,691		\$1.4545
	\$2,274,504 H	100.00%	\$151,009 I				

Enter the above rate riders onto "Sheet 14. Proposed Rate_Riders" in the 2012 OEB IRM3 Rate Generator as an "Rate Rider for Incremental Capital"



Choose Your Utility:

Wellington North Power Inc.	-
West Coast Huron Energy Inc.	-

Application Contact Information

Name:	<input type="text"/>
Title:	<input type="text"/>
Phone Number:	<input type="text"/>
Email Address:	<input type="text"/>

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



Ontario Energy Board

Incremental Capital Project Summary

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION

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	Company Name	Licence Number
1	Algoma Power Inc.	ED-2009-0072
2	Atikokan Hydro Inc.	ED-2003-0001
3	Attawapiskat Power Corp.	ED-2001-0090
4	Bluewater Power Distribution Corporation	ED-2002-0517
5	Brant County Power Inc.	ED-2002-0522
6	Brantford Power Inc.	ED-2003-0060
7	Burlington Hydro Inc.	ED-2003-0004
8	Cambridge and North Dumfries Hydro Inc.	ED-2002-0574
9	Canadian Niagara Power Inc. - Eastern Ontario Power	ED-2002-0572
10	Canadian Niagara Power Inc. - Fort Erie	ED-2002-0572
11	Canadian Niagara Power Inc. - Port Colborne Hydro Inc.	ED-2002-0572
12	Centre Wellington Hydro Ltd.	ED-2002-0498
13	Chapleau Public Utilities Corporation	ED-2002-0528
14	Chatham-Kent Hydro Inc.	ED-2002-0563
15	Clinton Power Corporation	ED-2002-0496
16	COLLUS Power Corporation	ED-2002-0518
17	Cooperative Hydro Embrun Inc.	ED-2002-0493
18	E.L.K. Energy Inc.	ED-2003-0015
19	Enersource Hydro Mississauga Inc.	ED-2003-0017
20	ENWIN Utilities Ltd.	ED-2002-0527
21	Erie Thames Powerlines Corporation	ED-2002-0516
22	Espanola Regional Hydro Distribution Corporation	ED-2002-0502
23	Essex Powerlines Corporation	ED-2002-0499
24	Festival Hydro Inc.	ED-2002-0513
25	Fort Albany Power Corporation	ED-2003-0079
26	Fort Frances Power Corporation	ED-2003-0028
27	Greater Sudbury Hydro Inc.	ED-2002-0559
28	Grimsby Power Inc.	ED-2002-0554
29	Guelph Hydro Electric Systems Inc.	ED-2002-0565

30	Haldimand County Hydro Inc.	ED-2002-0539
31	Halton Hills Hydro Inc.	ED-2002-0552
32	Hearst Power Distribution Company Limited	ED-2002-0533
33	Horizon Utilities Corporation	ED-2006-0031
34	Hydro 2000 Inc.	ED-2002-0542
35	Hydro Hawkesbury Inc.	ED-2003-0027
36	Hydro One Brampton Networks Inc.	ED-2003-0038
37	Hydro One Networks Inc.	ED-2003-0043
38	Hydro One Remote Communities Inc.	ED-2003-0037
39	Hydro Ottawa Limited	ED-2002-0556
40	Innisfil Hydro Distribution Systems Limited	ED-2002-0520
41	Kashechewan Power Corporation	ED-2003-0081
42	Kenora Hydro Electric Corporation Ltd.	ED-2003-0030
43	Kingston Hydro Corporation	ED-2003-0057
44	Kitchener-Wilmot Hydro Inc.	ED-2002-0573
45	Lakefront Utilities Inc.	ED-2002-0545
46	Lakeland Power Distribution Ltd.	ED-2002-0540
47	London Hydro Inc.	ED-2002-0567
48	Middlesex Power Distribution Corporation	ED-2003-0059
49	Middlesex Power Distribution Corporation - Dutton	ED-2003-0059
50	Middlesex Power Distribution Corporation - Newbury	ED-2003-0059
51	Midland Power Utility Corporation	ED-2002-0541
52	Milton Hydro Distribution inc.	ED-2003-0014
53	Newmarket-Tay Power Distribution Ltd.	ED-2007-0624
54	Niagara Peninsula Energy Inc.	ED-2007-0749
55	Niagara-on-the-Lake Hydro Inc.	ED-2002-0547
56	Norfolk Power Distribution Inc.	ED-2002-0521
57	North Bay Hydro Distribution Limited	ED-2003-0024
58	Northern Ontario Wires Inc.	ED-2003-0118
59	Oakville Hydro Electricity Distribution Inc.	ED-2003-0135
60	Orangeville Hydro Limited	ED-2002-0500
61	Orillia Power Distribution Corporation	ED-2002-0530
62	Oshawa PUC Networks Inc.	ED-2002-0560
63	Ottawa River Power Corporation	ED-2003-0033
64	Parry Sound Power Corporation	ED-2003-0006
65	Peterborough Distribution Incorporated	ED-2002-0504
66	PowerStream Inc. - Barrie	ED-2004-0420
67	PowerStream Inc. - South	ED-2004-0420
68	PUC Distribution Inc.	ED-2002-0546
69	Renfrew Hydro Inc.	ED-2002-0577
70	Rideau St. Lawrence Distribution Inc.	ED-2003-0003
71	Sioux Lookout Hydro Inc.	ED-2002-0514
72	St. Thomas Energy Inc.	ED-2002-0523
73	Thunder Bay Hydro Electricity Distribution Inc.	ED-2002-0529
74	Tillsonburg Hydro Inc.	ED-2003-0026
75	Toronto Hydro-Electric System Limited	ED-2002-0497
76	Veridian Connections Inc.	ED-2002-0503
77	Wasaga Distribution Inc.	ED-2002-0544
78	Waterloo North Hydro Inc.	ED-2002-0575
79	Welland Hydro-Electric System Corp.	ED-2003-0002
80	Wellington North Power Inc.	ED-2002-0511

81	West Coast Huron Energy Inc.	ED-2002-0510
82	West Perth Power Inc.	ED-2002-0508
83	Westario Power Inc.	ED-2002-0515
84	Whitby Hydro Electric Corporation	ED-2002-0571
85	Woodstock Hydro Services Inc.	ED-2003-0011

IRM3

EB-2011-0203 2009

EB-2008-0248

West Coast Huron Energy Inc.

Application Type	EB Number	Last Rebasing	Previous COS EB Number
IRM3	EB-2011-0152	2010	EB-2010-0400
CoS		2006	EB-2005-0371
CoS		2006	
IRM3	EB-2011-0153	2009	EB-2008-0221
IRM3	EB-2011-0154	2011	EB-2010-0125
IRM3	EB-2011-0147	2008	EB-2007-0698
IRM3	EB-2011-0155	2010	EB-2009-0259
IRM3	EB-2011-0156	2010	EB-2009-0260
IRM3	EB-2011-0158	2009	EB-2008-0222
IRM3	EB-2011-0158	2009	EB-2008-0223
IRM3	EB-2011-0157	2009	EB-2008-0224
IRM3	EB-2011-0160	2009	EB-2008-0225
CoS		2008	EB-2007-0755
IRM3	EB-2011-0163	2010	EB-2009-0261
IRM3	EB-2011-0162	2010	EB-2009-0262
IRM3	EB-2011-0163	2009	EB-2008-0226
IRM3	EB-2011-0164	2010	EB-2009-0132
CoS	EB-2011-0099	2008	EB-2007-0840
IRM3	EB-2011-0100	2008	EB-2007-0706
IRM3	EB-2011-0165	2008	EB-2008-0227
CoS		2008	EB-2007-0928
CoS		2008	EB-2007-0901
IRM3	EB-2011-0166	2010	EB-2009-0143
IRM3	EB-2011-0167	2010	EB-2009-0263
CoS	EB-2011-0168	2006	
IRM3	EB-2011-0146	2008	EB-2007-0885
IRM3	EB-2011-0169	2009	EB-2008-0229
CoS		2006	EB-2005-0371
CoS	EB-2011-0123	2008	EB-2007-0742

IRM3	EB-2011-0170	2010	EB-2009-0265
CoS		2008	EB-2007-0696
IRM3	EB-2011-0171	2010	EB-2009-0266
IRM3	EB-2011-0172	2011	EB-2010-0131
CoS		2008	EB-2007-0704
IRM3	EB-2011-0173	2010	EB-2009-0186
IRM3	EB-2011-0174	2011	EB-2010-0132
IRM3	EB-2011-0215	2010	EB-2009-0096
IRM3	EB-2011-0175	2009	EB-2008-0232
CoS	EB-2011-0054	2008	EB-2007-0713
IRM3	EB-2011-0176	2009	EB-2008-0233
CoS		2006	EB-2005-0383
IRM3	EB-2011-0177	2011	EB-2010-0135
IRM3	EB-2011-0178	2011	EB-2010-0136
IRM3	EB-2011-0179	2010	EB-2009-0267
CoS		2008	EB-2007-0761
IRM3	EB-2011-0180	2009	EB-2008-0234
IRM3	EB-2011-0181	2008	EB-2008-0235
IRM3	EB-2011-0148	2006	EB-2005-0351
IRM3	EB-2011-0149	2009	EB-2009-0177
IRM3	EB-2011-0150	2008	EB-2007-0864
IRM3	EB-2011-0182	2009	EB-2008-0236
IRM3	EB-2011-0183	2011	EB-2010-0137
IRM3	EB-2011-0184	2010	EB-2009-0269
IRM3	EB-2011-0185	2011	EB-2010-0138
IRM3	EB-2011-0186	2009	EB-2008-0237
CoS		2008	EB-2007-0753
IRM3	EB-2011-0187	2010	EB-2009-0270
IRM3	EB-2011-0188	2009	EB-2008-0238
IRM3	EB-2011-0189	2010	EB-2009-0271
IRM3	EB-2011-0190	2010	EB-2009-0272
IRM3	EB-2011-0191	2008	EB-2009-0273
CoS	EB-2011-0073	2008	EB-2007-0710
IRM3	EB-2011-0192	2010	EB-2009-0165
IRM3	EB-2011-0193	2011	EB-2010-0140
IRM3	EB-2011-0194	2009	EB-2008-0241
IRM3	EB-2011-0005	2009	
IRM3	EB-2011-0005	2009	EB-2008-0244
IRM3	EB-2011-0101	2008	EB-2007-0931
IRM3	EB-2011-0195	2010	EB-2009-0146
CoS		2008	EB-2007-0762
IRM3	EB-2011-0102	2008	EB-2007-0785
IRM3	EB-2011-0196	2011	EB-2010-0141
IRM3	EB-2011-0197	2009	EB-2008-0245
IRM3	EB-2011-0198	2009	EB-2008-0246
IRM3	EB-2011-0144	2011	EB-2010-0142
IRM3	EB-2011-0199	2010	EB-2009-0140
CoS	EB-2011-0103	2006	EB-2005-0427
IRM3	EB-2011-0201	2011	EB-2010-0144
IRM3	EB-2011-0202	2009	EB-2008-0247
CoS		2008	EB-2007-0693

IRM3	EB-2011-0203	2009	EB-2008-0248
IRM3	EB-2011-0204	2010	EB-2009-0255
IRM3	EB-2011-0205	2009	EB-2008-0250
IRM3	EB-2011-0206	2010	EB-2009-0274
IRM3	EB-2011-0207	2011	EB-2010-0145





Ontario Energy Board

Incremental Capital Project
Summary

West Coast Huron Energy Inc.

Using the pull-down menu below, please identify what year of the IRM cycle you are in.

4th year of IRM cycle

Name or General Description of Project

Sifto Line Extension

Details of Project

Asset Component	Capital Cost	Capital Cost (1/2 year rule applied)	Depreciation Rate	CCA Class	CCA Rate
1 1820-Distribution Station Equipment <50 kV	1,000,000	500,000	4.0%	47	8%
2 1830-Poles, Towers and Fixtures	100,000	50,000	4.0%	47	8%
3 1835-Overhead Conductors & Devices	1,700,000	850,000	4.0%	47	8%
4 1995-Contributions & Grants		-	4.0%	47	8%
5		-			
	2012		2013	2014	2015
Closing Net Fixed Asset	1,344,000		1,288,000	1,232,000	1,176,000
Amortization Expense	56,000		56,000	56,000	56,000
CCA	112,000		103,040	94,797	87,213



Ontario Energy Board

Incremental Capital Project
Summary

West Coast Huron Energy Inc.

Name or General Description of Project

Sifto Line Extension

Asset Component

1820-Distribution Station Equipment <50 kV

Average Net Fixed Assets

Net Fixed Assets

	2012 Forecasted	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 Forecasted
Opening Capital Investment	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Capital Investment	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Opening Accumulated Amortization	\$ -	\$ 20,000	\$ 40,000	\$ 60,000	\$ 80,000
Amortization	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Closing Accumulated Amortization	\$ 20,000	\$ 40,000	\$ 60,000	\$ 80,000	\$ 100,000
Opening Net Fixed Assets	\$ -	\$ 480,000	\$ 460,000	\$ 440,000	\$ 420,000
Closing Net Fixed Assets	\$ 480,000	\$ 460,000	\$ 440,000	\$ 420,000	\$ 400,000
Average Net Fixed Assets	\$ 240,000	\$ 470,000	\$ 450,000	\$ 430,000	\$ 410,000

For PILs Calculation

UCC

	2012 Forecasted	2013 Forecasted	2014 Forecasted	2015 Forecasted	2016 Forecasted
Opening UCC	\$ -	\$ 460,000	\$ 423,200	\$ 389,344	\$ 358,196
Capital Additions	\$ 500,000	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ 500,000	\$ 460,000	\$ 423,200	\$ 389,344	\$ 358,196
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ 500,000	\$ 460,000	\$ 423,200	\$ 389,344	\$ 358,196
CCA Rate Class	47				
CCA Rate	8%				
CCA	\$ 40,000	\$ 36,800	\$ 33,856	\$ 31,148	\$ 28,656
Closing UCC	\$ 460,000	\$ 423,200	\$ 389,344	\$ 358,196	\$ 329,541



Ontario Energy Board

Incremental Capital Project
Summary

West Coast Huron Energy Inc.

Name or General Description of Project

Sifto Line Extension

Asset Component

1830-Poles, Towers and Fixtures

Average Net Fixed Assets

Net Fixed Assets

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Capital Investment	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Opening Accumulated Amortization	\$ -	\$ 2,000	\$ 4,000	\$ 6,000	\$ 8,000
Amortization	4% \$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Closing Accumulated Amortization	\$ 2,000	\$ 4,000	\$ 6,000	\$ 8,000	\$ 10,000
Opening Net Fixed Assets	\$ -	\$ 48,000	\$ 46,000	\$ 44,000	\$ 42,000
Closing Net Fixed Assets	\$ 48,000	\$ 46,000	\$ 44,000	\$ 42,000	\$ 40,000
Average Net Fixed Assets	\$ 24,000	\$ 47,000	\$ 45,000	\$ 43,000	\$ 41,000

For PILs Calculation

UCC

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	\$ 46,000	\$ 42,320	\$ 38,934	\$ 35,820
Capital Additions	\$ 50,000	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ 50,000	\$ 46,000	\$ 42,320	\$ 38,934	\$ 35,820
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ 50,000	\$ 46,000	\$ 42,320	\$ 38,934	\$ 35,820
CCA Rate Class	47				
CCA Rate	8%				
CCA	\$ 4,000	\$ 3,680	\$ 3,386	\$ 3,115	\$ 2,866
Closing UCC	\$ 46,000	\$ 42,320	\$ 38,934	\$ 35,820	\$ 32,954



Ontario Energy Board

Incremental Capital Project
Summary

West Coast Huron Energy Inc.

Name or General Description of Project

Sifto Line Extension

Asset Component

1835-Overhead Conductors & Devices

Average Net Fixed Assets

Net Fixed Assets

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000
Capital Investment	\$ 850,000	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000
Opening Accumulated Amortization	\$ -	\$ 34,000	\$ 68,000	\$ 102,000	\$ 136,000
Amortization	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
Closing Accumulated Amortization	\$ 34,000	\$ 68,000	\$ 102,000	\$ 136,000	\$ 170,000
Opening Net Fixed Assets	\$ -	\$ 816,000	\$ 782,000	\$ 748,000	\$ 714,000
Closing Net Fixed Assets	\$ 816,000	\$ 782,000	\$ 748,000	\$ 714,000	\$ 680,000
Average Net Fixed Assets	\$ 408,000	\$ 799,000	\$ 765,000	\$ 731,000	\$ 697,000

For PILs Calculation

UCC

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	\$ 782,000	\$ 719,440	\$ 661,885	\$ 608,934
Capital Additions	\$ 850,000	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ 850,000	\$ 782,000	\$ 719,440	\$ 661,885	\$ 608,934
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ 850,000	\$ 782,000	\$ 719,440	\$ 661,885	\$ 608,934
CCA Rate Class	47				
CCA Rate	8%				
CCA	\$ 68,000	\$ 62,560	\$ 57,555	\$ 52,951	\$ 48,715
Closing UCC	\$ 782,000	\$ 719,440	\$ 661,885	\$ 608,934	\$ 560,219



Ontario Energy Board

Incremental Capital Project
Summary

West Coast Huron Energy Inc.

Name or General Description of Project

Sifto Line Extension

Asset Component

1995-Contributions & Grants

Average Net Fixed Assets

Net Fixed Assets

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Average Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -

For PILs Calculation

UCC

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	47				
CCA Rate	8%				
CCA	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -



Ontario Energy Board

Incremental Capital Project
Summary

West Coast Huron Energy Inc.

Name or General Description of Project

Sifto Line Extension

Asset Component

Average Net Fixed Assets

Net Fixed Assets

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Average Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -

For PILs Calculation

UCC

	2012	2013	2014	2015	2016
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	0				
CCA Rate	0%				
CCA	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -

West Coast Huron Energy Inc.

EB-2011-0203

Filed: November 7, 2011

Exhibit 2

Tab1

Schedule 1

Appendix6

Appendix 6 of 6

ED Rate Generator

Distributor Information

Distributor Name	West Coast Huron Energy Inc.
OEB Licence Number	ED-2002-0510
OEB File Number	EB-2011-1312
This Application Type	IRM3
This Application Effective Date	May 1, 2012
Last COS Re-based Year	2009
Last COS OEB Application Number	EB-2008-0248



Name of LDC: West Coast Huron Energy Inc.
OEB Licence Number: ED-2002-0510

Shared Tax Savings

Shared Tax Savings - Calculation

Hide

Shared Tax Savings - Rate Rider

Hide

Applied for Rate Riders

Amount Requested

Use

LRAM

117,812

Yes

Incremental Capital

151,009

Yes

0

No

0

No

0

No

0

No

0

No

0

No

0

No

0

No

0

No

Distribution Global Adjustment To Non-RPP

kWh/kW



ED Rate Generator release 1.0 © Elenchus Research Associates
Name of LDC: West Coast Huron Energy Inc.
OEB Licence Number: ED-2002-0510

West Coast Huron Energy Inc.
EB-2011-1312
October 14, 2011
Exhibit 2
Tab 1
Schedule 1
Attachment 4
Appendix 1
Page 3 of 31

Table of Contents

Sheet Name	Purpose of Sheet
A1.1 Distributor Information	Enter LDC Data
A1.2 This Application	This Application Detail
A2.1 Table of Contents	Table of Contents
B1.1 Rate Classes	Set Up Rate Classes
B1.2 Charge Parameters	Enter Rebased, RRR and Forecasted Charge Parameters
B1.3 Curr Distribution Charges	Enter Distribution Charge Detail
B1.4 Curr Rate Adder Detail	Enter Rate Adder Detail
B1.5 Curr Rate Rider Detail	Enter Rate Rider Detail
B1.6 Curr GA To Non-RPP Cust	Enter Global Adjustment To Non-RPP Customers Detail
B1.7 Curr RTSR Rates	Enter Current Retail Transmission Service Rates
B1.8 Curr Regulatory Rates	Enter Current Wholesale Market Service Rates
B1.9 Curr Other TS Data	Enter Current Other Tariff Sheet Data
B1.10 Curr Spec Svc Charges	Enter Current Specific Service Charges
B1.11 Curr Retail Svc Charges	Enter Current Retail Service Charges
D1.2 Rev-to-Cost Ratio Adj	Revenue-to-Cost Ratio Adjustment
D1.3 Valid Rev-to-Cost RatioAdj	Validate Revenue-to-Cost Ratio Adjustment
E1.2 Price Cap Adj 1	Cost of Service Adjustment
E1.3 Validate Price Adj 1	Validate Cost of Service Adjustment
G1.1 Prop Distribution Charges	Enter Proposed Distribution Charges
G1.2 Prop Rate Adder Detail	Enter Proposed Rate Adder Detail
G3.1 Calc Rate Rider 1	Calculate Rate Rider for LRAM
G3.2 Calc Rate Rider 2	Calculate Rate Rider for Incremental Capital
G1.3 Prop Rate Rider Detail	Enter Proposed Rate Rider Detail (not Including Global Adjustment To Non-RPP Customers
G1.4 Prop GA To Non-RPP Cust	Enter Proposed Rate Rider Detail for Global Adjustment To Non-RPP Customers
G1.5 Prop RTSR Rates	Enter Proposed Retail Transmission Service Rates
G1.6 Prop Regulatory Rates	Enter Proposed Wholesale Market Service Rates
G1.7 Prop Other TS Data	Enter Proposed Other Tariff Sheet Data
G1.8 Prop Spec Svc Charges	Enter Proposed Specific Service Charges
G1.9 Prop Retail Svc Charges	Enter Proposed Retail Service Charges
H1.1 Bill Impact Assumptions	Bill Impact Assumptions
H1.2 Calc Bill Impact - RPP	Calculation of Bill Impact - RPP
H1.3 Calc Bill Impact - TOU	Calculation of Bill Impact - TOU
H1.4 Calc Bill Impact - Non-RPP	Calculation of Bill Impact - Non-RPP



Name of LDC: West Coast Huron Energy Inc.

OEB Licence Number: ED-2002-0510

West Coast Huron Energy Inc.

EB-2011-1312

October 14, 2011

Exhibit 2

Tab 1

Schedule 1

Attachment 4

Appendix 1

Page 4 of 31

Rate Class Selection

Rate Group	Rate Class	Fixed Metric	Vol Metric
RES	Residential	Customer	kWh
GSLT50	General Service Less Than 50 kW	Customer	kWh
GSGT50	General Service 50 to 499 kW	Customer	kW
GSGT50	General Service 500 to 4,999 kW	Customer	kW
LU	Large Use	Customer	kW
USL	Unmetered Scattered Load	Connection	kWh
Sen	Sentinel Lighting	Connection	kW
SL	Street Lighting	Connection	kW
mF	microFIT	Customer	
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



Name of LDC: West Coast Huron Energy Inc.

OEB Licence Number: ED-2002-0510

Charge Parameters

Last COS Re-based Year	2009
Last COS OEB Application Number	EB-2008-0248

	Charge Parameters for Impact Analysis			Threshold Parameters for Impact		Non-RPP	
Rate Class	Billed Customers or Connections	Billed kWh	Billed kW	Average Billed kWh	Average Billed kW	Billed kWh	Billed kW
Residential	3,237	26,431,108	0	680	0		0
General Service Less Than 50 kW	483	14,687,390	0	2,534	0		0
General Service 50 to 499 kW	47	21,954,247	63,393	38,926	112		0
General Service 500 to 4,999 kW	2	14,839,152	31,125	618,298	1,297		0
Large Use	1	60,219,889	146,946	5,018,324	12,246		0
Unmetered Scattered Load	4	84,324	0	1,757	0		0
Sentinel Lighting	13	23,194	64	149	0		0
Street Lighting	1,280	999,268	2,677	65	0		0
microFIT	0	0	0	0	0	0	0

Current Distribution Charges

Monthly Fixed Charges

Monthly Service Charge

[illegible]

Volumetric Charges

Distribution Volumetric Charge
Low Voltage Service Rate

[illegible]

Current Rate Adder Detail

Monthly Fixed Charges

Smart Meter Funding Adder

Total Used in Bill Impact Calculation

Embedded
or
On Tariff

On Tariff

Residential	General Service Less Than 50 kW	General Service 50 to 499 kW	General Service 500 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	microFIT
Customer	Customer	Customer	Customer	Customer	Connection	Connection	Connection	Customer
2.03	2.03	2.03	2.03	2.03	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	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	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	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
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	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
2.03	2.03	2.03	2.03	2.03	0.00	0.00	0.00	0.00

Volumetric Charges

--

Total Used in Bill Impact Calculation

Embedded
or
On Tariff

--

Residential	General Service Less Than 50 kW	General Service 50 to 499 kW	General Service 500 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	microFIT
kWh	kWh	kW	kW	kW	kWh	kW	kW	0
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

Name of LDC: West Coast Huron Energy Inc.
OEB Licence Number: ED-2002-0510

Current Rate Rider Detail (not Including Global Adjustment To Non-RPP Customers)

Monthly Fixed Charges	Effective until	Include (✓) Exclude (✗) From Bill Impacts	Residential	General Service Less Than 50 kW	General Service 50 to 499 kW	General Service 500 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	microFIT
			Customer	Customer	Customer	Customer	Customer	Connection	Connection	Connection	Customer
Recovery of Late Payment Penalty Litigation Costs	April 30, 2012	✓	0.21	0.50	5.29	44.54	196.90	0.63	0.08	0.02	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
			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	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	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	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	0.00	0.00	0.00	0.00	0.00
Total Used in Bill Impact Calculation			0.21	0.50	5.29	44.54	196.90	0.63	0.08	0.02	0.00

Volumetric Charges	Effective until	Include (✓) Exclude (X) From Bill Impacts	Residential	General Service Less Than 50 kW	General Service 50 to 499 kW	General Service 500 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	microFIT
			kWh	kWh	kW	kW	kW	kWh	kW	kW	0
Deferral/Variance Account Disposition (2010)	April 30, 2012	✓	(0.0007)	(0.0008)	(0.2437)	(0.3098)	(0.3787)	(0.0008)	(0.1080)	(0.2889)	0.0000
Deferral/Variance Account Disposition (2011)	April 30, 2012	✓	(0.0028)	(0.0031)	(1.0315)	(1.6258)	(1.4875)	(0.0026)	(0.6151)	(1.1890)	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total Used in Bill Impact Calculation			(0.0035)	(0.0039)	(1.2752)	(1.9356)	(1.8662)	(0.0034)	(0.7231)	(1.4779)	0.0000

Current Rate Rider Detail for Global Adjustment To Non-RPP Customers

Electricity Component	Effective until									
		Residential	General Service Less Than 50 kW	General Service 50 to 499 kW	General Service 500 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	microFIT
		kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
				0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

Delivery Component	Effective until									
		Residential	General Service Less Than 50 kW	General Service 50 to 499 kW	General Service 500 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	microFIT
		kWh	kWh	kW	kW	kW	kWh	kW	kW	0
Global Adjustment Sub-Account (2010)	April 30, 2012	0.0004	0.0004	0.1140	0.1602	0.0000	0.0004	0.0000	0.1395	0.0000
Global Adjustment Sub-Account (2011)	April 30, 2012	0.0052	0.0052	1.6490	2.6271	0.0000	0.0052	0.0000	1.9447	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		0.0056	0.0056	1.7630	2.7873	0.0000	0.0056	0.0000	2.0842	0.0000

Current Retail Transmission Service Rates

Monthly Fixed Charges

[illegible]

Volumetric Charges

Network Service Rate

Line and Transformation Connection Service Rate

Residential	General Service Less Than 50 kW	General Service 50 to 499 kW	General Service 500 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	microFIT
kWh	kWh	kW	kW	kW	kWh	kW	kW	0
0.0050	0.0046	1.8353	1.9493	2.1585	0.0046	1.3913	1.3842	0.0000
0.0045	0.0040	1.5961	1.7498	2.0008	0.0040	1.2596	1.2596	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0095	0.0086	3.4314	3.6991	4.1593	0.0086	2.6509	2.6438	0.0000

Volumetric Charges Override For Bill Impact

Network Service Rate

Line and Transformation Connection Service Rate

[illegible]

Current Wholesale Market Service Rates

Monthly Fixed Charges

Standard Supply Service – Administrative Charge (if applicable)

[illegible]

Volumetric Charges

A stacked bar chart with two categories on the x-axis: 'Wholesale Market Service Rate' and 'Rural Rate Protection Charge'. The y-axis represents a percentage from 0% to 100% in 10% increments. The 'Wholesale Market Service Rate' bar is light blue and reaches approximately 75% on the y-axis. The 'Rural Rate Protection Charge' bar is light green and reaches approximately 25% on the y-axis.

Category	Percentage
Wholesale Market Service Rate	75%
Rural Rate Protection Charge	25%

[illegible]



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Name of LDC: West Coast Huron Energy Inc.

OEB Licence Number: ED-2002-0510

West Coast Huron Energy Inc.

EB-2011-1312

October 14, 2011

Exhibit 2

Tab 1

Schedule 1

Attachment 4

Appendix 1

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Current Other Tariff Sheet Data

ALLOWANCES

Metric Current

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)

LOSS FACTORS

Current

Total Loss Factor - Secondary Metered Customer < 5,000 kW

1.0467

Total Loss Factor - Secondary Metered Customer > 5,000 kW

1.0145

Total Loss Factor - Primary Metered Customer < 5,000 kW

1.0362

Total Loss Factor - Primary Metered Customer > 5,000 kW

1.0045

Current Retail Service Charges

Retail Service Charges (if applicable)

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

	Metric	Current
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust. -	0.30

Service Transaction Requests (STR)

Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50

Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party

Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00



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Name of LDC: West Coast Huron Energy Inc.

OEB Licence Number: ED-2002-0510

West Coast Huron Energy Inc.

EB-2011-1312

October 14, 2011

Exhibit 2

Tab 1

Schedule 1

Attachment 4

Appendix 1

Page 15 of 31

Cost of Service Adjustment

Metric Applied To	All Rate Cls excl mF/SB
Rates Applied To	Uniform Fix/Vol %
Override Allowed	No
Uniform Percentage	.18%

Rate Class	Fixed Metric	Pre-Price Cap Adj Monthly Fixed Charges	% Adjustment	\$ Adjustment	\$ Override	Adjustment to Pre-Price Cap Adj Base
Residential	Customer	14.08	.18%	0.0253	0.0000	0.0253
General Service Less Than 50 kW	Customer	33.43	.18%	0.0602	0.0000	0.0602
General Service 50 to 499 kW	Customer	392.84	.18%	0.7071	0.0000	0.7071
General Service 500 to 4,999 kW	Customer	2,950.43	.18%	5.3108	0.0000	5.3108
Large Use	Customer	9,415.47	.18%	16.9478	0.0000	16.9478
Unmetered Scattered Load	Connection	33.44	.18%	0.0602	0.0000	0.0602
Sentinel Lighting	Connection	5.64	.18%	0.0102	0.0000	0.0102
Street Lighting	Connection	1.95	.18%	0.0035	0.0000	0.0035

Rate Class	Vol Metric	Pre-Price Cap Adj Distribution Volumetric Charge	% Adjustment	\$ Adjustment	\$ Override	Adjustment to Pre-Price Cap Adj Base
Residential	kWh	0.0182	.18%	0.0000	0.0000	0.0000
General Service Less Than 50 kW	kWh	0.0115	.18%	0.0000	0.0000	0.0000
General Service 50 to 499 kW	kW	1.7452	.18%	0.0031	0.0000	0.0031
General Service 500 to 4,999 kW	kW	1.5001	.18%	0.0027	0.0000	0.0027
Large Use	kW	1.2308	.18%	0.0022	0.0000	0.0022
Unmetered Scattered Load	kWh	0.0296	.18%	0.0001	0.0000	0.0001
Sentinel Lighting	kW	10.7442	.18%	0.0193	0.0000	0.0193
Street Lighting	kW	10.6902	.18%	0.0192	0.0000	0.0192

Validate Cost of Service Adjustment

Rate Class	Billed Customers or Connections	Billed kWh	Billed kW	Adjustment to Base			Monthly Fixed Charges \$	Distribution Volumetric Charge kWh	Distribution Volumetric Charge kW	Monthly Fixed Charges \$	Distribution Volumetric Charge kWh	Distribution Volumetric Charge kW	Total Adjustment To Base
				Monthly Fixed Charges \$	Distribution Volumetric Charge kWh	Distribution Volumetric Charge kW							
Residential	3,237	26,431,108	0	0.03	0.0000	0.0000	984	866	0	1,850			
General Service Less Than 50 kW	483	14,687,390	0	0.06	0.0000	0.0000	349	304	0	653			
General Service 50 to 499 kW	47	21,954,247	63,393	0.71	0.0000	0.0031	399	0	199	598			
General Service 500 to 4,999 kW	2	14,839,152	31,125	5.31	0.0000	0.0027	127	0	84	212			
Large Use	1	60,219,889	146,946	16.95	0.0000	0.0022	203	0	326	529			
Unmetered Scattered Load	4	84,324	0	0.06	0.0001	0.0000	3	4	0	7			
Sentinel Lighting	13	23,194	64	0.01	0.0000	0.0193	2	0	1	3			
Street Lighting	1,280	999,268	2,677	0.00	0.0000	0.0192	54	0	52	105			
microFIT	0	0	0	0.00	0.0000	0.0000	0	0	0	0			
							2,121	1,174	661	3,957			

Proposed Distribution Charges

Monthly Fixed Charges

Monthly Service Charge

Residential	General Service Less Than 50 kW	General Service 50 to 499 kW	General Service 500 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	microFIT
Customer	Customer	Customer	Customer	Customer	Connection	Connection	Connection	Customer
14.11	33.49	393.55	2,955.74	9,432.42	33.50	5.65	1.95	5.25
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	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	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	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	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

Volumetric Charges

Distribution Volumetric Charge
Low Voltage Service Rate

Residential	General Service Less Than 50 kW	General Service 50 to 499 kW	General Service 500 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	microFIT
kWh	kWh	kW	kW	kW	kWh	kW	kW	0
0.0182	0.0115	1.7483	1.5028	1.2330	0.0297	10.7635	10.7094	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000


Proposed Rate Adder Detail

Monthly Fixed Charges

Total used in Bill Impact Calculation

Volumetric Charges


Total used in Bill Impact Calculation

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Name of LDC: West Coast Huron Energy Inc.
OEB Licence Number: ED-2002-0510

Rate Rider for: LRAM

Amount To Be Recovered	117,812	A
Start Date	May 1, 2012	
End Date	April 30, 2013	
Number of Months	12	B
Include in Bill Impact	Yes	
Rate Class Selection	Unique	
Applied to	Volumetric	

Rate Class	Vol Metric	Billed kWh C	Billed kW D	Total Revenue E	Total Revenue G = E / F	Total Revenue Allocated For Recovery H = A * G	Distribution Volumetric Charge kWh I = H / C / B * 12	Distribution Volumetric Charge kW J = H / D / B * 12
Residential	kWh	28,431,108	0	56,960	48.35%	56,960	0.0020	0.0000
General Service Less Than 50 kW	kWh	14,687,390	0	54,903	46.60%	54,903	0.0037	0.0000
General Service 50 to 499 kW	kW	0	69,392	5,949	5.05%	5,949	0.0000	0.0857
General Service 500 to 4,999 kW	kW	0	0	0	0.00%	0	0.0000	0.0000
Large Use	kW	0	0	0	0.00%	0	0.0000	0.0000
Unmetered Scattered Load	kWh	0	0	0	0.00%	0	0.0000	0.0000
Sentinel Lighting	kW	0	0	0	0.00%	0	0.0000	0.0000
Street Lighting	kW	0	0	0	0.00%	0	0.0000	0.0000
microFIT	0	0	0	0	0.00%	0	0.0000	0.0000
		43,118,498	69,392	117,812	100.00%	117,812		
				F				

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Name of LDC: West Coast Huron Energy Inc.
OEB Licence Number: ED-2002-0510

Rate Rider for: Incremental Capital

Amount To Be Recovered	151,009	A
Start Date	May 1, 2012	
End Date	April 30, 2013	
Number of Months	12	B
Include in Bill Impact	Yes	
Rate Class Selection	Distinct	
Applied to	Volumetric	

Rate Class	Vol Metric	Distinct Rate Class	Billed kWh C	Billed kW D	Total Revenue E	Total Revenue G = E / F	Total Revenue Allocated For Recovery H = A * G	Distribution Volumetric Charge kWh I = H / C / B * 12	Distribution Volumetric Charge kW J = H / D / B * 12
Residential	kWh	Not Selected	0	0	0	0.00%	0	0.0000	0.0000
General Service Less Than 50 kW	kWh	Not Selected	0	0	0	0.00%	0	0.0000	0.0000
General Service 50 to 499 kW	kW	Not Selected	0	0	0	0.00%	0	0.0000	0.0000
General Service 500 to 4,999 kW	kW	Not Selected	0	0	0	0.00%	0	0.0000	0.0000
Large Use	kW	Selected	60,219,889	146,946	294,376	100.00%	151,009	0.0000	1.0276
Unmetered Scattered Load	kWh	Not Selected	0	0	0	0.00%	0	0.0000	0.0000
Sentinel Lighting	kW	Not Selected	0	0	0	0.00%	0	0.0000	0.0000
Street Lighting	kW	Not Selected	0	0	0	0.00%	0	0.0000	0.0000
microFIT	0	Not Selected	0	0	0	0.00%	0	0.0000	0.0000
					294,376 F	100.00%	151,009		

Name of LDC: West Coast Huron Energy Inc.
OEB Licence Number: ED-2002-0510

Proposed Rate Rider Detail (not Including Global Adjustment To Non-RPP Customers)

Monthly Fixed Charges	Effective until	Include In Bill Impact	Residential	General Service Less Than 50 kW	General Service 50 to 499 kW	General Service 500 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	microFIT
			Customer	Customer	Customer	Customer	Customer	Connection	Connection	Connection	Customer
LRAM	April 30, 2013	Yes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Incremental Capital	April 30, 2013	Yes	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	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	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	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	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	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	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 used in Bill Impact Calculation			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Volumetric Charges	Effective until	Include In Bill Impact	Residential	General Service Less Than 50 kW	General Service 50 to 499 kW	General Service 500 to 4,999 kW	Large Use	Unmetered Scattered Load	Sentinel Lighting	Street Lighting	microFIT
			kWh	kWh	kW	kW	kW	kWh	kW	kW	0
LRAM	April 30, 2013	Yes	0.0020	0.0037	0.0857	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Incremental Capital	April 30, 2013	Yes	0.0000	0.0000	0.0000	0.0000	1.0276	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Total used in Bill Impact Calculation			0.0020	0.0037	0.0857	0.0000	1.0276	0.0000	0.0000	0.0000	0.0000

Proposed Rate Rider Detail for Global Adjustment To Non-RPP Customers

G1.4 Prop GA To Non-RPP Cust

Proposed Retail Transmission Service Rates

Monthly Fixed Charges

[illegible]

Volumetric Charges

Network Service Rate

Line and Transformation Connection Service Rate

[illegible]

Volumetric Charge Override for Bill Impact Override

Network Service Rate

Line and Transformation Connection Service Rate

[illegible]

Monthly Fixed Charges

Standard Supply Service – Administrative Charge (if applicable) \$

[illegible]

Volumetric Charges

Category	Value
Wholesale Market Service Rate	100%
Rural Rate Protection Charge	100%

[illegible]

Name of LDC: West Coast Huron Energy Inc.
OEB Licence Number: ED-2002-0510

Proposed Other Tariff Sheet Data

Applicant requesting change to Other Tariff Sheet Data

No

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month
 Primary Metering Allowance for transformer losses - applied to measured demand and energy

Metric	Current	Proposed
\$/kW	(0.60)	(0.60)
%	(1.00)	(1.00)

LOSS FACTORS

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

Current

1.0467	1.0467
1.0145	1.0145
1.0362	1.0362
1.0045	1.0045

Proposed Specific Service Charges

Applicant requesting change to Specific Service Charges

No

Customer Administration	Metric	Current	Proposed
Arrears certificate	\$	15.00	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00	30.00
Special meter reads	\$	15.00	15.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00	30.00
Non-Payment of Account	Metric	Current	Proposed
Late Payment - per annum	%	1.50	1.50
Late Payment - per month	%	19.56	19.56
Collection of account charge - no disconnection	\$	30.00	30.00
Disconnect/Reconnect Charge at Meter - during regular hours	\$	65.00	65.00
Disconnect/Reconnect Charges at Meter - after regular hours	\$	185.00	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00	185.00
	Metric	Current	Proposed
Specific Charge for Access to the Power Poles – \$/per pole/year	\$	22.35	22.35

Proposed Retail Service Charges

Applicant Requesting Change To Retail Service Charges **No**

Retail Service Charges (if applicable)

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

	Metric	Current	Proposed
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00	100.00
Monthly Fixed Charge, per retailer	\$	20.00	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	- 0.30	- 0.30
Service Transaction Requests (STR)			
Request fee, per request, applied to the requesting party	\$	0.25	0.25
Processing fee, per request, applied to the requesting party	\$	0.50	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	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00	2.00

Bill Impact Assumptions

Electricity RPP	Current	Proposed
RPP Residential Tier One - Summer	600 kWh	600 kWh
RPP Residential Tier One - Winter	1,000 kWh	1,000 kWh
RPP Non-Residential Tier One - Annual	750 kWh	750 kWh
RPP Tier One \$/kWh	0.0680	0.0680
RPP Tier Two \$/kWh	0.0790	0.0790
RPP TOU		
On-Peak \$/kWh	0.1070	0.1070
Mid-Peak \$/kWh	0.0890	0.0890
Off-Peak \$/kWh	0.0590	0.0590
RPP TOU		
On-Peak	18.0%	18.0%
Mid-Peak	18.0%	18.0%
Off-Peak	64.0%	64.0%
Non-RPP		
Forecast Wholesale Electricity Price (\$ / MWh)	40.15	40.15
Impact of the Global Adjustment (\$ / MWh)	28.22	28.22
	68.37	68.37
Special Purpose Charge	0.0000	0.0000
Debt Retirement Charge	0.0070	0.0070
Harmonized Sales Tax	13.0%	13.0%
Ontario Clean Energy Benefit	-10.0%	-10.0%

Table ES-1: Average RPP Supply Cost Summary (for the 12 months from May 1, 2011)

RPP Supply Cost Summary		
for the period from May 1, 2011 through April 30, 2012		
Forecast Wholesale Electricity Price		\$40.15
Load-Weighted Price for RPP Consumers (\$ / MWh)		\$43.41
Impact of the Global Adjustment (\$ / MWh)	+	\$28.22
Total Contract Cost		\$71.27
Market Value		(\$43.05)
Adjustment to Address Bias Towards Unfavourable Variance (\$ / MWh)	+	\$1.00
Adjustment to Clear Existing Variance (\$ / MWh)	+	\$0.35
Average Supply Cost for RPP Consumers (\$ / MWh)	=	\$72.98

Table ES-2: Price Paid by Average RPP Consumer under Tiered and TOU RPP prices

Tiered RPP Prices	Tier 1		Tier 2	Average Price
Price	6.8¢		7.9¢	7.3¢
% of Consumption	58%		42%	
Time-of-Use RPP Prices	Off-Peak	Mid-Peak	On-Peak	Average Price
Price	5.9¢	8.9¢	10.7¢	7.3¢
% of Consumption	64%	18%	18%	



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Name of LDC: West Coast Huron Energy Inc.
OEB Licence Number: ED-2002-0510

Calculation of Bill Impact - RPP

RTSR Loss Adjusted Metered kWh	Yes
--------------------------------	-----

General Service Less Than 50 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	33.43	33.49
Service Charge Rate Adder(s)	\$	2.03	0.00
Service Charge Rate Rider(s)	\$	0.50	0.00
Distribution Volumetric Rate	kWh	0.0115	0.0115
Distribution Volumetric Rate Adder(s)	kWh	0.0000	0.0000
Low Voltage Volumetric Rate	kWh	0.0000	0.0000
Distribution Volumetric Rate Rider(s)	kWh	(0.0039)	0.0037
Retail Transmission Rate – Network Service Rate	kWh	0.0046	0.0054
Retail Transmission Rate – Line and Transformation Connection Service Rate	kWh	0.0040	0.0043
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0000	0.0000
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	2,000	kWh	0	kW
RPP Tier One	750	kWh	Load Factor	

Current Loss Factor	1.0467
Proposed Loss Factor	1.0467

General Service Less Than 50 kW	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0680	51.00	750	0.0680	51.00	0.00	0.0%	18.63%
Energy Second Tier (kWh)	1,343	0.0790	106.13	1,343	0.0790	106.13	0.00	0.0%	38.77%
Sub-Total: Energy			157.13			157.13	0.00	0.0%	57.40%
Service Charge	1	33.43	33.43	1	33.49	33.49	0.06	0.2%	12.23%
Service Charge Rate Adder(s)	1	2.03	2.03	1	0.00	0.00	-2.03	(100.0)%	0.00%
Service Charge Rate Rider(s)	1	0.50	0.50	1	0.00	0.00	-0.50	(100.0)%	0.00%
Distribution Volumetric Rate	2,000	0.0115	23.00	2,000	0.0115	23.00	0.00	0.0%	8.40%
Distribution Volumetric Rate Adder(s)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate Rider(s)	2,000	-0.0039	-7.80	2,000	0.0037	7.40	15.20	(194.9)%	2.70%
Total: Distribution			51.16			63.89	12.73	24.9%	23.34%
Retail Transmission Rate – Network Service Rate	2,093	0.0046	9.63	2,093	0.0054	11.30	1.67	17.3%	4.13%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,093	0.0040	8.37	2,093	0.0043	9.00	0.63	7.5%	3.29%
Total: Retail Transmission			18.00			20.30	2.30	12.8%	7.42%
Sub-Total: Delivery (Distribution and Retail Transmission)			69.16			84.19	15.03	21.7%	30.75%
Wholesale Market Service Rate	2,093	0.0052	10.89	2,093	0.0052	10.89	0.00	0.0%	3.98%
Rural Rate Protection Charge	2,093	0.0013	2.72	2,093	0.0013	2.72	0.00	0.0%	0.99%
Special Purpose Charge	2,093	0.0000	0.00	2,093	0.0000	0.00	0.00	0.0%	0.00%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.09%
Sub-Total: Regulatory			13.86			13.86	0.00	0.0%	5.06%
Debt Retirement Charge (DRC)	2,000	0.0070	14.00	2,000	0.00700	14.00	0.00	0.0%	5.11%
Total Bill before Taxes			254.15			269.18	15.03	5.9%	98.33%
HST	254.15	13%	33.04	269.18	13%	34.99	1.95	5.9%	12.78%
Total Bill Before Adjustments			287.19			304.17	16.98	5.9%	111.11%
Ontario Clean Energy Benefit	287.19	-10%	-28.72	304.17	-10%	-30.42	-1.70	5.9%	-11.11%
Total Bill After Adjustments			258.47			273.75	15.28	5.9%	100.00%



Name of LDC: West Coast Huron Energy Inc.
OEB Licence Number: ED-2002-0510

Calculation of Bill Impact - TOU

RTSR Loss Adjusted Metered kWh	Yes
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Residential

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	14.08	14.11
Service Charge Rate Adder(s)	\$	2.03	0.00
Service Charge Rate Rider(s)	\$	0.21	0.00
Distribution Volumetric Rate	kWh	0.0182	0.0182
Distribution Volumetric Rate Adder(s)	kWh	0.0000	0.0000
Low Voltage Volumetric Rate	kWh	0.0000	0.0000
Distribution Volumetric Rate Rider(s)	kWh	(0.0035)	0.0020
Retail Transmission Rate – Network Service Rate	kWh	0.0050	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	kWh	0.0045	0.0049
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0000	0.0000
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	800	kWh	0	kW
			Load Factor	

Current Loss Factor	1.0467
Proposed Loss Factor	1.0467

Residential	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy On-Peak	151	0.1070	16.13	151	0.1070	16.13	0.00	0.0%	14.21%
Energy Mid-Peak	151	0.0890	13.41	151	0.0890	13.41	0.00	0.0%	11.82%
Energy Off-Peak	536	0.0590	31.62	536	0.0590	31.62	0.00	0.0%	27.86%
Sub-Total: Energy			61.16			61.16	0.00	0.0%	53.89%
Service Charge	1	14.08	14.08	1	14.11	14.11	0.03	0.2%	12.43%
Service Charge Rate Adder(s)	1	2.03	2.03	1	0.00	0.00	-2.03	(100.0)%	0.00%
Service Charge Rate Rider(s)	1	0.21	0.21	1	0.00	0.00	-0.21	(100.0)%	0.00%
Distribution Volumetric Rate	800	0.0182	14.56	800	0.0182	14.56	0.00	0.0%	12.83%
Distribution Volumetric Rate Adder(s)	800	0.0000	0.00	800	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	800	0.0000	0.00	800	0.0000	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate Rider(s)	800	-0.0035	-2.80	800	0.0020	1.60	4.40	(157.1)%	1.41%
Total: Distribution			28.08			30.27	2.19	7.8%	26.67%
Retail Transmission Rate – Network Service Rate	837	0.0050	4.19	837	0.0057	4.77	0.58	13.8%	4.20%
Retail Transmission Rate – Line and Transformation Connection Service Rate	837	0.0045	3.77	837	0.0049	4.10	0.33	8.8%	3.61%
Total: Retail Transmission			7.96			8.87	0.91	11.4%	7.82%
Sub-Total: Delivery (Distribution and Retail Transmission)			36.04			39.14	3.10	8.6%	34.49%
Wholesale Market Service Rate	837	0.0052	4.35	837	0.0052	4.35	0.00	0.0%	3.83%
Rural Rate Protection Charge	837	0.0013	1.09	837	0.0013	1.09	0.00	0.0%	0.96%
Special Purpose Charge	837	0.0000	0.00	837	0.0000	0.00	0.00	0.0%	0.00%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.22%
Sub-Total: Regulatory			5.69			5.69	0.00	0.0%	5.01%
Debt Retirement Charge (DRC)	800	0.0070	5.60	800	0.00700	5.60	0.00	0.0%	4.93%
Total Bill before Taxes			108.49			111.59	3.10	2.9%	98.33%
HST	108.49	13%	14.10	111.59	13%	14.51	0.41	2.9%	12.79%
Total Bill Before Adjustments			122.59			126.10	3.51	2.9%	111.11%
Ontario Clean Energy Benefit	122.59	-10%	-12.26	126.10	-10%	-12.61	-0.35	2.9%	-11.11%
Total Bill After Adjustments			110.33			113.49	3.16	2.9%	100.00%



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Name of LDC: West Coast Huron Energy Inc.
OEB Licence Number: ED-2002-0510

Calculation of Bill Impact - Non-RPP

RTSR Loss Adjusted Metered kWh	Yes
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Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Global Adjustment Sub-Account Disposition - Electricity Component	kWh	0.0000	0.0000
Service Charge	\$	1.95	1.95
Service Charge Rate Adder(s)	\$	0.00	0.00
Service Charge Rate Rider(s)	\$	0.02	0.00
Distribution Volumetric Rate	kW	10.6902	10.7094
Distribution Volumetric Rate Adder(s)	kW	0.0000	0.0000
Low Voltage Volumetric Rate	kW	0.0000	0.0000
Global Adjustment Sub-Account Disposition - Delivery Component	kW	2.0842	0.0000
Distribution Volumetric Rate Rider(s)	kW	(1.4779)	0.0000
Retail Transmission Rate – Network Service Rate	kW	1.3842	1.5661
Retail Transmission Rate – Line and Transformation Connection Service Rate	kW	1.2596	1.3674
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0000	0.0000
Standard Supply Service – Administration Charge (if applicable)	\$	0.25	0.25

Consumption	65	kWh	0.2	kW
			Load Factor	51.2%

Current Loss Factor	1.0467
Proposed Loss Factor	1.0467

Street Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Forecast Wholesale Electricity Price	68	0.0402	2.73	68	0.0402	2.73	0.00	0.0%	23.84%
Impact of the Global Adjustment	68	0.0282	1.92	68	0.0282	1.92	0.00	0.0%	16.77%
Global Adjustment Sub-Account Disposition - Electricity Component	68	0.0000	0.00	68	0.0000	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			4.65			4.65	0.00	0.0%	40.61%
Service Charge	1	1.95	1.95	1	1.95	1.95	0.00	0.0%	17.03%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Service Charge Rate Rider(s)	1	0.02	0.02	1	0.00	0.00	-0.02	(100.0)%	0.00%
Distribution Volumetric Rate	0	10.6902	1.86	0	10.7094	1.87	0.01	0.5%	16.33%
Distribution Volumetric Rate Adder(s)	0	0.0000	0.00	0	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	0	0.0000	0.00	0	0.0000	0.00	0.00	0.0%	0.00%
Global Adjustment Sub-Account Disposition - Delivery Component	0	2.0842	0.00	0	0.0000	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate Rider(s)	0	-1.4779	-0.26	0	0.0000	0.00	0.26	(100.0)%	0.00%
Total: Distribution			3.57			3.82	0.25	7.0%	33.36%
Retail Transmission Rate – Network Service Rate	0	1.3842	0.24	0	1.5661	0.27	0.03	12.5%	2.36%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0	1.2596	0.22	0	1.3674	0.24	0.02	9.1%	2.10%
Total: Retail Transmission			0.46			0.51	0.05	10.9%	4.45%
Sub-Total: Delivery (Distribution and Retail Transmission)			4.03			4.33	0.30	7.4%	37.82%
Wholesale Market Service Rate	68	0.0052	0.35	68	0.0052	0.35	0.00	0.0%	3.06%
Rural Rate Protection Charge	68	0.0013	0.09	68	0.0013	0.09	0.00	0.0%	0.79%
Special Purpose Charge	68	0.0000	0.00	68	0.0000	0.00	0.00	0.0%	0.00%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	2.18%
Sub-Total: Regulatory			0.69			0.69	0.00	0.0%	6.03%
Debt Retirement Charge (DRC)	65	0.0070	0.46	65	0.00700	0.46	0.00	0.0%	4.02%
Total Bill before Taxes			9.83			10.13	0.30	3.1%	88.47%
HST	9.83	13%	1.28	10.13	13%	1.32	0.04	3.1%	11.53%
Total Bill			11.11			11.45	0.34	3.1%	100.00%