

**Hydro One Brampton Networks Inc.**

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November 10, 2011

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

Dear Ms. Walli:

**Re: Hydro One Brampton Networks Inc. 2012 IRM3 Distribution Rate Application  
Responses to Interrogatories, Board File No. EB-2011-0174**

Enclosed are Hydro One Brampton's responses to interrogatories of the Board Staff and the Vulnerable Energy Consumers Coalition (VECC) in the above-captioned proceeding.

Please find attached with this letter, two paper copies of Hydro One Brampton's responses to the Interrogatories for the 2012 IRM3 Electricity Distribution Rate Application.

We would be pleased to provide any additional information that the Board requires in review of Hydro One Brampton's responses to the Interrogatories. If additional information is required please contact the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott Miller". The signature is fluid and cursive, with the first name "Scott" and last name "Miller" clearly distinguishable.

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Regulatory Affairs Manager  
Hydro One Brampton Networks Inc.  
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(905) 452-5504

cc: Remy Fernandes, President & CEO, Hydro One Brampton Networks Inc.  
Aldo Mastrofrancesco, Vice President of Engineering & Operations, Hydro One  
Brampton Networks Inc.  
Michael Buonaguro, Counsel for VECC

Encl.

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#### **INTERVENOR**

#### **Vulnerable Energy Consumers Coalition**

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**Hydro One Brampton Networks Inc.**  
**2012 3<sup>rd</sup> Generation IRM Electrical Distribution**  
**Rate Application**  
**Interrogatory Responses**  
**ED-2003-0038/EB-2011-0174**  
**Filed: November 10, 2011**

## Index of Submission

<b>Tab</b>	<b>Schedule</b>	<b>Appendix</b>	<b>Contents</b>
11	1.0		Responses to VECC Interrogatories
11	2.0		Responses to OEB Staff Interrogatories
12	0.0	1	2012 IRM3 Revenue to Cost Ratio Adjustment Workform
12	0.0	2	2012 IRM3 Rate Generator
13	0.0	1	SPC Assessment Invoice
13	0.0	2	Third Party Review – Updated LRAM Claim
13	0.0	3	2010 OPA Verified Program Results
14	0.0		SIMPIL Models
14	0.0	1	2001 SIMPIL Model
14	0.0	2	2002 SIMPIL Model
14	0.0	3	2003 SIMPIL Model
14	0.0	4	2004 SIMPIL Model
14	0.0	5	2005 SIMPIL Model
14	0.0	6	PILS Account Continuity Schedules

**TAB 11**  
**SCHEDULE 1.0**  
**VECC INTERROGATORY**  
**RESPONSES**

## Vulnerable Energy Consumers Coalition - Interrogatory # 1

### Revenue to Cost Ratio Adjustment

**Reference:** Tab 4, 2012 IRMS Revenue to Cost Adjustment Workform, Sheet 8 – Transformer Allowance

a) Please explain why Sheet 8 – Transformer Allowance was not completed beyond the first column – Transformer Allowance in Rates – “Yes” or “No”

**Response:**

When HOBNI originally completed the 2012 IRM Revenue to Cost Adjustment Workform, it entered the Transformer Allowance dollar amount and the Transformer Ownership Allowance Rates as negatives in Sheet 8 – Transformer Allowance. The Transformer Allowance generates reductions to revenue, and the Transformer Ownership Allowance Rates are negative rates per HOBNI's 2011 approved Tariff of Rates and Charges. The result was that some revenue amounts in subsequent sheets did not correspond with revenue values from the 2011 Cost of Service filing. The version that was submitted did not have Sheet 8 populated.

b) Please provide a revised version of 2012 IRMS Revenue to Cost Adjustment Workform with Sheet 8 completed to reflect the Transformer Allowance paid to the GS 50 to 699 kW and GS 700 to 4,999 kW rate classes.

**Response:**

As requested, HOBNI has completed a revised version of this Workform, and has provided it in Tab 12 Schedule 0.0 Appendix 1. When populating Sheet 8 - Transformer Allowance in this version of the Workform, it was determined that when positive values were used for the Transformer Allowance dollar amount and the Transformer Ownership Allowance Rates, the resulting revenue amounts in subsequent sheets now corresponded with revenue values from HOBNI's 2011 Cost of Service filing. Although this change caused the Revenue to Cost Ratio

1 percentage for the General Service 700 to 4,999 kW class to change from 132% to 130%, the  
2 resulting adjustments to proposed rates remained the same.

3  
4 c) In the revised version, please confirm that the Revenue Requirement from Rates in Sheet 9  
5 is the same as the Base Revenue Requirement in the Draft Rate Order in EB-2010-0132. If  
6 not, please reconcile.

7  
8 **Response:**

9  
10 In the revised version the Revenue Requirement from Rates in Sheet 9 is \$55,590,841, and the  
11 Base Revenue Requirement approved by the Board in EB-2010-0132 was \$55,553,649. The  
12 difference relates to rounding, as the approved rates are rounded to four decimals for  
13 distribution volumetric rates, and two decimals for fixed monthly service charges.

## Vulnerable Energy Consumers Coalition - Interrogatory # 2

### LRAM

**References:** Tab 1, Schedule 2.0, Page 13

HOBNI is applying in this application for additional recovery through the LRAM for the period between the year of program introduction and December 31, 2011, for 2009 and 2010 OPA programs.

a) Please provide a summary of the LRAM recoveries and associated CDM programs approved by the Board to date for HOBNI.

### **Response:**

HOBNI requested LRAM on one previous occasion as part of its 2011 Cost of Service application. See OEB case file EB-2010-0132 Exhibit 10 for the full LRAM report of this previous LRAM claim. The Board approved the full LRAM claim of \$1,937,158 (as well as the full SSM claim of \$458,438) as evidenced in its decision on EB-2010-0132 dated April 4, 2011.

The previous LRAM claim was for lost revenue between January 1, 2005, and December 31, 2010, for programs delivered in 2005, 2006, 2007 and 2008. The current LRAM claim is for lost revenue between January 1, 2009, and December 31, 2011, for programs delivered in 2009 and 2010. A breakdown of the previous LRAM claim and current LRAM claim is in Table 1 below.

Note that the current LRAM claim in the table reflects an update to the LRAM claim requested by HOBNI. See VECC Question 3 for details on this update.



**Table 1: LRAM Claims by Program Year**

	<b>Previous LRAM claim</b>	<b>Current LRAM claim</b>
2005 programs	\$31,052	\$0
2006 programs	\$993,860	\$0
2007 programs	\$611,159	\$0
2008 programs	\$301,088	\$0
2009 programs	\$0	\$263,687
2010 programs	\$0	\$345,390
<b>Total LRAM claim</b>	<b>\$1,937,159</b>	<b>\$609,077</b>

b) Please confirm that the LRAM amounts HOBNI is seeking to recover in this application are new amounts not included in past LRAM recoveries.

**Response:**

HOBNI confirms that the LRAM amounts it is seeking to recover in this application are new amounts not included in past LRAM recoveries. Table 2 below illustrates the claim periods of both the previous and current LRAM claims. It shows that the current LRAM claim is for lost revenue that was not included in the previous LRAM claim.

**Table 2: Claim Periods for LRAM Claims to Date**

Programs	Lost revenue in the following years was covered by:						
	2005	2006	2007	2008	2009	2010	2011
2005 programs	Past LRAM claim	Past LRAM claim	Past LRAM claim	Past LRAM claim	Past LRAM claim	Past LRAM claim	
2006 programs		Past LRAM claim	Past LRAM claim	Past LRAM claim	Past LRAM claim	Past LRAM claim	
2007 programs			Past LRAM claim	Past LRAM claim	Past LRAM claim	Past LRAM claim	
2008 programs				Past LRAM claim	Past LRAM claim	Past LRAM claim	
2009 programs					Current LRAM claim	Current LRAM claim	Current LRAM claim
2010 programs						Current LRAM claim	Current LRAM claim

### **Vulnerable Energy Consumers Coalition - Interrogatory # 3**

**Reference:** Tab 1, Schedule 2.0, Pages 13-14

Preamble: The evidence indicates “The results of the OPA Programs are final, but 2010 OPA program results are estimates, based on number of installs or on methods of estimating program savings, and will be updated once OPA provides final results.”

When will the OPA results for the 2010 Programs be available and how may this affect the LRAM?

**Response:**

The final OPA-verified results of the 2010 OPA programs were received via an email to HOBNI from LDC support ([LDC.Support@powerauthority.on.ca](mailto:LDC.Support@powerauthority.on.ca)) dated September 19, 2011.

The LRAM claimed by HOBNI was updated to incorporate the final OPA-verified results of the 2010 OPA programs, see TAB 13 SCHEDULE 0.0 APPENDIX 2. The LRAM claim was also adjusted (decreased) to remove a portion of energy savings associated with 2009 programs that were accounted for in HOBNI's 2011 load forecast. All other assumptions and inputs remained unchanged from the claim originally filed as Tab 6 of HOBNI's IRM3 application EB-2011-0174.

HOBNI has updated its LRAM claim from the original claim of \$597,745, to a claim of \$609,077, broken down as shown in Table 3 below.

**Table 3: Updated LRAM Claim by Customer Class**

Rate class	Updated LRAM claim
Residential	\$157,648
GS < 50 kW	\$338,936
GS 50 to 699 kW	\$79,706
GS 700 to 4,999 kW	\$32,787
<b>Total</b>	<b>\$609,077</b>

The rate riders have been updated as detailed in Table 4 below.

**Table 4: LRAM Rate Rider by Customer Class – 1 Year Recovery**

Customer class	Updated LRAM	Updated carrying charges	Updated total	Unit	2011 OEB approved load forecast Billed kWh/kW	Updated 1-yr rate rider \$/unit
Residential	\$154,558	\$3,090	\$157,648	kWh	1,123,427,772	\$0.0001
GS < 50 kW	\$333,133	\$5,803	\$338,936	kWh	291,481,574	\$0.0012
GS 50 to 699 kW	\$78,365	\$1,341	\$79,706	kW	3,101,358	\$0.0257
GS 700 to 4,999 kW	\$32,222	\$565	\$32,787	kW	1,904,929	\$0.0172
Total	\$598,278	\$10,799	\$609,077	--		

The residential rate rider decreased from \$0.0002/kWh to \$0.0001/kWh. The GS < 50 kW rate rider increased from \$0.0007/kWh to \$0.0012/kWh. The GS 50 to 699 kW rate rider decreased from \$0.0408/kW to \$0.0257/kW and the GS > 700 kW rate rider decreased from \$0.0275/kW to \$0.0172/kW. The LRAM Rate Riders have been updated in Sheet 14. Proposed Rate Riders of the 2012 IRM3 Rate Generator Tab 12 Schedule 0.0 Appendix 2.

## Vulnerable Energy Consumers Coalition - Interrogatory # 4

### References: Tab 6, Third Party Review LRAM Claim

- a) List and confirm OPA's input assumptions for Every Kilowatt Counts (EKC) 2006 including the measure life, unit kWh savings and free ridership for Compact Fluorescent Lights (CFLs) and Seasonal Light Emitting Diodes (LED). Confirm some of these assumptions were changed in 2007 and again in 2009 and compare the values.

### Response:

HOBNI is not claiming any LRAM related to the 2006 EKC program, including CFLs and SLEDs. LRAM is being claimed only for programs delivered in 2009 and 2010.

In response to VECC's question, Table 5 below compares final OPA-verified 2006 EKC results for 2006 EKC CFLs and seasonal light emitting diodes (SLEDs) to the final OPA-verified 2007 EKC results and the 2009 OPA Measures and Assumptions list. Input assumptions for CFLs and SLEDs have changed periodically, including most recently in 2009, as reflected in updates to the generic OPA Measures and Assumptions list.

**Table 5: OPA-verified EKC Results for CFLs and SLEDs**

2006 EKC Energy Efficient Measure	OPA-verified Final 2006 EKC results		OPA-verified Final 2007 EKC results		From 2009 OPA M&A list	
	Measure life	Gross savings (kWh/a)	Measure life	Gross savings (kWh/a)	Measure life	Gross savings (kWh/a)
Energy Star® CFL	4	104	8	43	8	43
SLEDs	30	31	5	14	5	14

b) Demonstrate that savings for EKC 2006 Mass Market measures 13-15 W Energy Star CFLs have been removed from the LRAM claim in 2010.

HOBNI's current LRAM claim does not include any energy saved or revenue lost in any year arising from the 2006 EKC program. Neither the 2006 EKC program nor any other program launched prior to 2009 was included in HOBNI's current LRAM claims. See the IndEco LRAM report filed as Tab 6 of HOBNI's IRM3 application EB-2011-0174.

The requested LRAM claim is based on programs delivered in 2009 and 2010 as detailed in the table below. Note that no programs from 2006-2008 are included. Table 6 below reflects the LRAM claim updated with final 2010 OPA program results.

**Table 6: Programs Delivered in 2009 and 2010**

Program	Program delivery year	LRAM claim
Cool Savings Rebate	2009	\$28,042
Electricity Retrofit Incentive	2009	\$71,864
EKC Power Savings Event	2009	\$47,688
Great Refrigerator Roundup	2009	\$20,822
High Performance New Construction	2009	\$11,620
peaksaver®	2009	\$20
Power Savings Blitz	2009	\$83,631
Cool Savings Rebate	2010	\$26,592
Electricity Retrofit Incentive	2010	\$40,629
EKC Power Savings Event	2010	\$16,451
Great Refrigerator Roundup	2010	\$18,008
High Performance New Construction	2010	\$33,436
Multifamily Energy Efficiency Rebates	2010	\$83,458
peaksaver®	2010	\$25
Power Savings Blitz	2010	\$126,791
<b>Total</b>		<b>\$609,077</b>

c) Adjust the LRAM claim as necessary to reflect the measure lives and unit savings for any/all measures that have expired starting in 2010.

**Response**

No adjustments to the current LRAM claim are needed to reflect measure lives (and unit savings) for measures that have expired starting in 2010.

The current LRAM claim already accounts for any measures that expired before the full span of the LRAM claim. LRAM is calculated over the individual measures lives of each measure. For example, if a measure installed in 2009 had a measure life of only 1 year, LRAM was claimed for that measure for 2009 only.

## **Vulnerable Energy Consumers Coalition - Interrogatory # 5**

**Reference:** Tab 6, Third Party Review LRAM Claim, Appendix A, Page 18

Preamble: Line 2 on Page 18 refers to the 2009 Every Kilowatt Counts Power Savings Event and the Measure – Installed CFLs, Spring Campaign, Participant Spillover.

For this measure, the life is shown as 8 years and the annual energy savings is shown as 101 kWh/a. Please explain these input assumptions.

### **Response:**

The measure life and energy savings inputs for the measure identified by the OPA as the “2009 Every Kilowatt Counts Power Savings Event Installed CFLs, Spring Campaign, Participant Spillover” were provided in the OPA’s evaluation results. These results come from an evaluation conducted on behalf of the OPA. OPA advises that these estimates are prepared in a manner consistent with OPA current practice and are the same values used to report progress against provincial conservation targets. HOBNI has no information on how the OPA developed these energy savings and measure life inputs and has no reason to reject these values that were developed through the OPA’s evaluation of the EKC programs.

## Vulnerable Energy Consumers Coalition - Interrogatory # 6

**Reference:** Tab 6, Third Party Review LRAM Claim, Page 7, Table 4

Preamble: Table 4 shows the distribution rates per rate class. The rates for 2009 and 2010 are blended.

Please provide the calculation of the blended rates for 2009 and 2010.

**Response:**

The OEB-approved distribution rates for HOBNI's service territory are provided in Table 7 below.

**Table 7: Hydro One Brampton Volumetric Rates by Rate Year.**

Rate Class	Units	May 1 2008 to April 30 2009	May 1 2009 to April 30 2010	April 30 2010 to December 31 2010	January 1 2011 to December 31 2011
Residential	\$/kW h	0.0157	0.0157	0.0154	0.0142
GS < 50 kW	\$/kW h	0.0181	0.0181	0.0178	0.0155
GS 50 to 699 kW	\$/kW	2.3333	2.3354	2.2935	2.4192
GS 700 to 4,999 kW	\$/kW	3.8003	3.8037	3.7355	3.5321

For the purposes of LRAM calculation, a blended rate was used to align distribution rates with OPA-verified CDM program results, which are reported on an annual basis from January 1 to December 31 of a given year.



Table 8 below shows how blended rates were calculated to arrive at a rate that coincides with a January to December year for 2009 and 2010.

**Table 8: Approach used for Blending Rates Based on Calendar Year**

Rate used	Calculation of rate used
Blended 2009 rate	1/3 of the May 1 2008 to April 30 2009 rate + 2/3 of the May 1 2009 to April 30 2010 rate
Blended 2010 rate	1/3 of the May 1 2009 to April 30 2010 rate + 2/3 of the May 1 2010 to December 31 2010 rate
2011 rate	100% of the January 1 2011 to December 31 2011 rate

Blended rates are provided in Table 9 below.

**Table 9: Blended Distribution Rates During Period of LRAM**

Rate Class	Units	2009 Blended rate	2010 Blended rate	2011 rate
Residential	\$/kWh	0.0157	0.0155	0.0142
GS < 50 kW	\$/kWh	0.0181	0.0179	0.0155
GS 50 to 699 kW	\$/kW	2.3347	2.3075	2.4192
GS 700 to 4,999 kW	\$/kW	3.8026	3.7582	3.5321

**TAB 11**  
**SCHEDULE 2.0**  
**OEB STAFF INTERROGATORY**  
**RESPONSES**

# Ontario Energy Board Staff - Interrogatory # 1

## Shared Tax Savings Rate Rider

1. Ref: 2012 IRM3 Shared Tax Savings Workform Ref: Manager's Summary, page 4, Table 1

The Manager's Summary states: "The calculations included in Sheet 5 of the 2012 IRM3 Shared Tax Savings Workform have been updated as provided in the preceding Table 1 such that they correctly represent HOBNI's tax calculations and are consistent with its 2011 cost of service rate application."

a) Please provide supporting evidence for the 2012 tax rate of 26.25% as shown in Table 1.

**Response:**

**HOBNI used the enacted tax rates in effect for 2012 as summarized in Table 1 below:**

**Table 1: Enacted Corporate Federal and Ontario Tax Rates in 2012 Calendar Year**

Corporate Income Tax Jurisdiction	Effective Date	Tax Rate
Federal:		
Corporate Income Tax Rate	1-Jan-12	15.00%
Ontario:		
Corporate Income Tax Rate	1-Jul-11	11.50%
Corporate Income Tax Rate	1-Jul-12	11.00%

HOBNI used the enacted tax rates for the 2012 calendar year as these are the tax rates applicable to HOBNI's rate year. The 26.25% combined tax rate is comprised of Federal 15% + Ontario 11.25% (average rate applicable to 2012) reflected in Table 1 above. In addition, a small business deduction ("SBD") tax benefit of \$5,632 was also reflected in HOBNI's RR (the

1 \$5,632 is HOBNI's portion of the SBD tax benefit applicable to the regulated subsidiaries of  
2 Hydro One Inc.)  
3

4 HOBNI submits that the tax rate of 26.25% is the appropriate tax rate to use. The 2012 IRM3  
5 Shared Tax Savings Workform does not adjust the corporate tax rate used in Sheet 5 – Z-  
6 Factor Tax Changes where a distributor has a calendar year rate year.  
7

8 b) Board Staff notes that using the 2012 tax rate of 25.61% as per the Tax Savings  
9 Workform results in increased tax savings of \$128,499. Under these circumstances,  
10 does HOBNI continue to propose to record the savings in account 1595 for future  
11 disposition, or would HOBNI amend its application to request disposition of this amount  
12 in 2012?  
13

14 Response:  
15

16 HOBNI submits that the 26.25% enacted combined rate in addition to HOBNI's applicable  
17 portion of the SBD tax benefit is the appropriate rate to use. HOBNI continues to propose to  
18 record the savings in account 1595 for future disposition.  
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## Ontario Energy Board Staff - Interrogatory # 2

### Group 1 Deferral and Variance Accounts

2. Ref: 2012 IRM3 Rate Generator Sheet 9, 2012 Continuity Schedule Ref: EB-2009-0199 Decision and Order

a) Please provide a reconciliation of the 2010 amount of (\$6,923,927) in Account 1595 with the amount of (\$8,840,808) approved by the Board for disposition of Group 1 Accounts in 2010 in EB-2009-0199.

#### Response:

The OEB-approved amount of (\$8,840,808.40) for disposition of Group 1 Accounts less drawdowns of \$2,782,423.2 (returned through Rate Rider for Deferral/Variance Account Disposition 2010) equals the cumulative Principal Balance of (\$6,923,927.20) as of December 31, 2010. See reconciliation in Table 2 below:

Table 2: Account Reconciliation – Account 1595 Disposition and Drawdowns of Regulatory Balances

	A	B	A + B	C	B + C
Date	OEB Approved Interest Dispositions	OEB Approved Principal Dispositions	OEB Approved Principal and Interest Dispositions	Drawdowns From Rate Rider	Cumulative Principal Balance
30-Apr-10	\$865,542.00	(\$9,706,350.40)	(\$8,840,808.40)	\$0.00	(\$9,706,350.40)
31-May-10				\$163,021.50	(\$9,543,328.90)
30-Jun-10				\$344,695.78	(\$9,198,633.12)
31-Jul-10				\$412,368.65	(\$8,786,264.47)
31-Aug-10				\$436,502.19	(\$8,349,762.28)
30-Sep-10				\$427,818.40	(\$7,921,943.88)
31-Oct-10				\$307,862.88	(\$7,614,081.00)
30-Nov-10				\$335,166.86	(\$7,278,914.14)
31-Dec-10				\$354,986.94	(\$6,923,927.20)
Total	\$865,542.00	(\$9,706,350.40)	(\$8,840,808.40)	\$2,782,423.20	(\$6,923,927.20)

1 In Addition, Sheet 9. 2012 Cont. Sched. Def\_Var of the 2012 IRM3 Rate Generator has been  
2 updated in the 2010 section of the continuity schedule on row 49 to separate the drawdowns  
3 relating to the Rate Rider for Deferral/Variance Account Disposition 2010 and the amounts  
4 approved by the Board for 2009 Group 1 accounts. The updated 2012 IRM Rate Generator has  
5 been provided in Tab 12 Schedule 0.0 Appendix 2. HOBNI also included the total principal of  
6 (\$6,923,927.20) in the 2011 section of the continuity schedule in cell BR49, which is the closing  
7 Principal Balance as of December 31, 2010. There were no further dispositions of Group 1  
8 accounts approved by the Board in HOBNI's 2011 Cost of Service rate application EB-2010-  
9 0132; as such, columns BP and BQ do not contain any dollar values for account 1595.

10  
11 b) Please confirm that the Board approved a disposition period of two years for HOBNI's  
12 Group 1 balances in EB-2009-0199, and that the resultant rate riders remain effective  
13 until April 30, 2012.

14  
15 Response:

16  
17 HOBNI confirms that the Board-approved a disposition period of two years for its Group 1  
18 balances as part of the 2010 IRM rate filing EB-2009-0199 from May 1, 2010, to April 30, 2012.

19  
20 c) Please update Sheet 9 of the 2012 Rate Generator showing amounts disposed  
21 separately for 2010 and 2011 for these Group 1 Accounts, and the resulting adjustments  
22 to the December 31, 2010 and December 31, 2011 balances in Account 1595.

23  
24 Response:

25  
26 Sheet 9 of the 2012 Rate Generator was updated to record the components of account 1595 in  
27 their respective sections of the continuity schedule, per response to part a) of this question. The  
28 balances as of December 31, 2010, and December 31, 2011, for account 1595 were not  
29 changed, as there were no further dispositions of Group 1 Accounts in 2011. In its 2011 COS  
30 rate application EB-2010-0132, HOBNI sought and received approval for the disposition of its  
31 Group 2 Accounts no further requests for disposition of Group 1 Accounts were made by HOBNI  
32 for the 2011 rate year.

33

## Ontario Energy Board Staff - Interrogatory # 3

### Account 1592

3. Ref: 2012 IRM3 Rate Generator Sheet 9, 2012 Continuity Schedule Ref: EB-2010-0132  
Decision and Order

a) Please confirm that the balance in Account 1592 was included with those in 1508, 1518, 1548, 1562, and 1582 in calculating the rate rider for deferral/variance account disposition (2011), as approved in EB-2010- 0132.

**Response:**

**HOBNI confirms this statement.**

b) Please provide a reconciliation of the 2010 closing balance as shown in Sheet 9 of the 2012 IRM3 Rate Generator of (\$607,126) and \$0 for principle and interest respectively with the total balance approved for disposition in 2011 of (\$605,752).

**Response:**

**Reconciliation of the 2010 closing balance of Account 1592 is provided in Table 3 below:**

**Table 3: Account 1592 – Reconciliation of G/L Balance vs OEB Approved Amount**

Description	Date	G/L Account	Principal to December 31, 2009	Interest to December 31, 2009	Forecast Interest to December 31, 2010	Balance Approved for Disposition
Sheet 9 of 2012 IRM3 Rate Generator - Balance per G/L	31-Dec-10	1592	(558,645)	(44,023)	(4,458)	(607,126)
Balance approved by Board and Transferred to 1595	30-Apr-11	1592	(558,645)	(44,023)	(3,084)	(605,752)
Difference between G/L and Approved Amount		1592	-	-	(1,374)	(1,374)

In its 2011 COS rate application EB-2010-0132, HOBNI sought and received approval for the disposition of the balance of account 1592 of (\$605,752), which was composed of (\$558,645) principal and (\$47,107) interest. The General Ledger balance of (\$607,126) for account 1592 as

1 of December 31, 2010, was composed of (\$558,645) principal and (\$48,481) interest. G/L  
2 account 1592 requires an adjustment of \$1,374.

3  
4 c) Please update Sheet 9 of the 2012 Rate Generator showing the amount disposed in  
5 2011, and update the balance of this account as at December 31, 2011 to reflect the  
6 approved disposition of this account.

7  
8 **Response:**

9  
10 The continuity schedule for account 1592 has been updated in Sheet 9 of the 2012 Rate  
11 Generator to record the approved disposition amounts to their respective 2011 principal and  
12 interest columns. In addition, the continuity schedule has been updated in relation to the  
13 General Ledger December 31, 2010, closing balances to break out the principal and interest  
14 amounts. Therefore, they are consistent with the amounts approved by the Board for  
15 disposition. The updated 2012 IRM Rate Generator has been provided in Tab 12 Schedule 0.0  
16 Appendix 2.

17  
18 HOBNI will make an adjusting journal entry to the balance of General Ledger account 1592 for  
19 interest for \$1,374 by December 31, 2011, so that it agrees with the amount approved by the  
20 Board for disposition in HOBNI's 2011 COS rate application EB-2010-0132. In addition, the  
21 dollar balance filed in the RRR for this account is to be updated to (\$605,752).



## Ontario Energy Board Staff - Interrogatory # 4

### Special Purpose Charge Assessment Variance Account Rate Rider

4. Ref: 2012 IRM3 Rate Generator, Sheet 9 Ref: Manager's Summary, page 11  
Board Staff is unable to reconcile the 2.1.7 RRR balance as at December 31, 2010 for Account 1521 with the 2010 Closing Principle and Interest Balances as reported in the Continuity Schedules at Sheet 9 of the IRM3 Rate Generator.

a) Please complete the following table:

#### Response:

The table below has been completed as requested. It has been confirmed that the carrying charges per the General Ledger of \$5,660 is correct.

**Table 4: Account 1521 Special Purpose Charge Assessment Analysis**

SPC Assessment (Principal balance)	Amount recovered from customers in 2010	Carrying Charges for 2010	December 31, 2010 Year End Principal Balance	December 31, 2010 Year End Carrying Charges Balance	Amount Recovered from Customers in 2011	Carrying Charges for 2011	Forecast December 31, 2011 Year End Principal Balance	Forecasted December 31, 2011 Carrying Charges Balance	Total for Disposition (Principal & Interest)
1,457,455.00	(1,051,298.76)	5,660.45	406,156.24	5,660.45	(528,586.64)	(165.06)	(122,430.40)	5,495.40	(116,935.00)

b) Please provide a copy of the original SPC Assessment invoice.

#### Response:

The SPC Assessment invoice has been provided in Tab 13 Schedule 0.0 Appendix 1.

1 c) Please describe the adjustment to carrying charges discussed at page 7, line 12 in the  
2 Manager's Summary. Why was this adjustment of \$539 required?  
3

4 **Response:**  
5

6 HOBNI corrects its statement that an adjustment of \$539 is required in 2011. The carrying  
7 charges per the General Ledger of \$5,660 are correct; no adjustment is required. HOBNI will  
8 have its RRR balance at the end of 2010 adjusted to \$411,816.69, comprising of \$406,156.24  
9 principal and \$5,660 carrying charges to reflect this. Table 4 above reflects this update, and  
10 Sheet 9 of the 2012 IRM3 Rate Generator in Tab 12 Schedule 0.0 Appendix 2 has been  
11 updated to agree with Table 4 as well.  
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## Ontario Energy Board Staff - Interrogatory # 5

### Transformer Allowances

5. Ref: Revenue/Cost Ratio Model Ref: 2012 IRM3 Rate Generator Board Staff notes that the Board approved changes to HOBNI's Transformer Allowances in its 2011 Cost of Service Decision, and these have been included in HOBNI's current and proposed tariff of rates and charges. HOBNI has not included these Transformer Allowances in its Revenue/Cost Ratio Model at page 8.

a) Does HOBNI propose that the approved Transformer Allowances should continue to apply in 2012? If so, please make the required adjustments to the Revenue/Cost Ratio Model and IRM3 Rate Generator.

#### Response:

HOBNI proposes that the approved Transformer Allowances should continue to apply in 2012. HOBNI has made the required adjustments to the Revenue/Cost Ratio Model, provided in Tab 12 Schedule 0.0 Appendix 1; however, an adjustment to the IRM3 Rate Generator was not required since the resulting adjustments to proposed rates remained the same. See the response to VECC IR # 1 a).

b) If HOBNI proposes to discontinue the approved Transformer Allowances, please provide supporting evidence for this proposal.

#### Response:

HOBNI does not propose to discontinue its approved Transformer Allowances.

## Ontario Energy Board Staff - Interrogatory # 6

### LRAM Rate Rider

6. Ref: Tab 6 / IndEco Third Party Review / Page 3 IndEco notes that its review examined the measures, energy savings, and equipment specifications for programs run under contract to the OPA in 2009 and 2010. It also notes that lost revenues associated with these programs are estimated through December 31, 2011.

a) Please confirm that Hydro One Brampton is requesting recovery of lost revenues estimated to December 31, 2011 for programs undertaken in 2009 and 2010.

#### Response:

Yes, HOBNI is requesting recovery of lost revenues estimated to December 31, 2011, for programs delivered in 2009 and 2010. However, it is not requesting lost revenues associated with any programs delivered in 2011.

b) If part a) is confirmed, please discuss the rationale for requesting recovery of estimated lost revenues until December 31, 2011 in the absence of verified program results for the 2011 program year.

#### Response:

HOBNI is **not** requesting recovery of lost revenue associated with unverified programs delivered in 2011. The requested lost revenues in 2011 are associated with verified savings in 2011 arising from programs that were delivered in 2009 and 2010.

A distinction must be made between lost revenue in 2011 due to programs delivered in 2011, and lost revenue in 2011 due to programs delivered in previous years. A program will lead to energy savings, and thus lost revenues, that will persist over the lifetime of the program's

measures. For example, if a 2009 program consists of a measure with a lifetime of three years, that program will lead to lost revenues each year until the end of 2011. This would be unrelated to lost revenue due to a program delivered in 2011.

Table 5 below illustrates the verified results that were used to calculate HOBNI's LRAM claim. Note that no 2011 programs were included in the LRAM claim.

**Table 5: Verified Results by Year Used to Calculate LRAM Claim**

	Lost revenues are requested for the following verified program results:		
Program	2009	2010	2011
Programs delivered in 2009	Verified results	Verified results	Verified results
Programs delivered in 2010		Verified results	Verified results

Note: When a program's results are verified, the verification extends over the entire lifetime of the measures within the program.

The use of a program's verified results extending over multiple years is standard for the calculation of an LRAM claim. This approach is consistent with numerous Board-approved LRAM claims, including, but not limited to, HOBNI's previous LRAM claim (Decision on EB-2010-0132 dated April 4, 2011); Burlington Hydro's LRAM claims (Decision on EB-2010-0067 dated March 17, 2011; Decision on EB-2009-0259 dated March 1, 2010); Middlesex Power Distribution's LRAM claim (Decision on EB-2010-0098 dated March 17, 2011); and Norfolk Power Distribution's LRAM claim (Decision on EB-2011-0046 dated May 6, 2011).

c) If part a) is confirmed, please provide an updated LRAM amount exclusive of estimated lost revenues past December 31, 2010.

**Response:**

An LRAM amount exclusive of estimated lost revenues past December 31, 2010, is provided in Table 6 below. This LRAM claim would not be an appropriate claim amount for programs delivered in 2009 and 2010, since lost revenue between January 1, 2011, and December 31, 2011, associated with 2011 verified savings from 2009 and 2010 programs would be unaccounted for.

**Table 6: LRAM Excluding 2011 Lost Revenue**

Rate class	LRAM between January 1 2009 and December 31 2010
Residential	\$132,227
GS < 50 kW	\$133,031
GS 50 to 699 kW	\$73,934
GS 700 to 4,999 kW	\$32,010
<b>Total</b>	<b>\$371,201</b>

**Ontario Energy Board Staff - Interrogatory # 7**

**LRAM Rate Rider**

7. Ref: Tab 6 / IndEco Third Party Review / Page 3 IndEco notes that since final 2010 OPA program results have yet to be provided by the OPA, the LRAM claim for the 2010 programs is based on savings estimates and is thus preliminary. It further states that the LRAM claim associated with 2010 OPA programs will be finalized once the OPA releases its final 2010 OPA program results.

a) Please provide a status update on the 2010 OPA evaluation results.

**Response:**

The final OPA-verified results of the 2010 OPA programs were received via an email to HOBNI from LDC support ([LDC.Support@powerauthority.on.ca](mailto:LDC.Support@powerauthority.on.ca)) dated September 19, 2011.

The LRAM claimed by HOBNI was updated to incorporate the final OPA-verified results of the 2010 OPA programs. The LRAM claim was also adjusted to remove a portion of energy savings associated with 2009 programs that were accounted for in HOBNI's 2011 load forecast. All other assumptions and inputs remained unchanged from the claim originally filed as Tab 6 of HOBNI's IRM3 application EB-2011-0174. The updated claim can be found in the response to 7b) below.

b) If the 2010 OPA evaluation results have been made available to Hydro One Brampton, please update the LRAM claim accordingly and make the 2010 OPA evaluation results available for review.

**Response:**

The original LRAM report prepared by IndEco has been updated and has been provided in Tab 13 Schedule 0.0 Appendix 2. Table 7 below provides the LRAM claim updated to include final OPA-verified results of the 2010 OPA programs and to remove a portion of energy savings associated with 2009 programs that were accounted for in HOBNI's 2011 load forecast. The final OPA-verified results of the 2010 OPA programs are provided in Tab 13 Schedule 0.0 Appendix 3.

HOBNI has updated its original LRAM claim of \$597,745, to a claim of \$609,077, per Table 7 below.

**Table 7: Updated LRAM Claim by Customer Class**

<b>Rate class</b>	<b>Updated LRAM claim</b>
Residential	\$157,648
GS < 50 kW	\$338,936
GS 50 to 699 kW	\$79,706
GS 700 to 4,999 kW	\$32,787
<b>Total</b>	<b>\$609,077</b>



The rate riders have been updated as detailed in Table 8 below:

**Table 8: LRAM Rate Rider by Customer Class – 1 Year Recovery**

Customer class	Updated LRAM	Updated carrying charges	Updated total	Unit	2011 OEB approved load forecast Billed kWh/kW	Updated 1-yr rate rider \$/unit
Residential	\$154,558	\$3,090	\$157,648	kWh	1,123,427,772	\$0.0001
GS < 50 kW	\$333,133	\$5,803	\$338,936	kWh	291,481,574	\$0.0012
GS 50 to 699 kW	\$78,365	\$1,341	\$79,706	kW	3,101,358	\$0.0257
GS 700 to 4,999 kW	\$32,222	\$565	\$32,787	kW	1,904,929	\$0.0172
Total	\$598,278	\$10,799	\$609,077	--		

The residential rate rider decreased from \$0.0002/kWh to \$0.0001/kWh. The GS < 50 kW rate rider increased from \$0.0007/kWh to \$0.0012/kWh. The GS 50 to 699 kW rate rider decreased from \$0.0408/kW to \$0.0257/kW and the GS > 700 kW rate rider decreased from \$0.0275/kW to \$0.0172/kW. The LRAM Rate Riders have been updated in Sheet 14. Proposed Rate Riders of the 2012 IRM3 Rate Generator Tab 12 Schedule 0.0 Appendix 2.

## Ontario Energy Board Staff - Interrogatory # 8

### Green Energy Act initiatives Funding Adder

8. Ref: Manager's Summary, page 19 Ref: EB-2010-0132 Draft Rate Order  
 Appendix I Board Staff notes that HOBNI has requested recovery of the incremental revenue requirement amount for its Green Energy Act Plan of \$167,655 from provincial rate payers.

a) Please provide a status update of proposed 2012 activities and forecast Green Energy Plan costs.

**Response:**

Table 9 below summarizes costs of the Green Energy Plan activities for 2010, the 2011 forecast and 2012 planned expenditures.

**Table 9: Green Energy Plan Activities - Cost Summary**

Description	2010 Actual	2011 Forecast	2012 Planned
Capital Expenditures	\$ 611,560	\$ -	\$ 355,442
OM&A Expenditures	\$ -	\$ 56,100	\$ -

b) Does HOBNI propose to continue charging its current GEA Funding Adder of \$0.02?

**Response:**

**Yes.**

**Ontario Energy Board Staff - Interrogatory # 9**

**2012 Final Tariff Schedule**

9. Ref: 2012 IRM3 Rate Generator page 20 Board Staff notes that HOBNI has not included the required descriptions for each of its rate classifications in its final tariff of rates and charges.

a) Please insert the required descriptions into the model as requested on page 20 of the model.

**Response:**

The required descriptions have been inserted on page 20 of the 2012 IRM3 Rate Generator model as provided in Tab 12 Schedule 0.0 Appendix 2.

## Ontario Energy Board Staff - Interrogatory # 10

### Disposition of the Balance in Account 1562 Deferred PILs

10. The following table displays the income tax rates used in the calculation of the SIMPIL true-up variances in Hydro One Brampton's PILs 1562 evidence:

In the PILs combined proceeding, the Board indicated that the income tax impact will be calculated using the tax rate that includes the surtax rate expressed as 1.12%. The tax rate to calculate the true-up variance should exclude the surtax rate.

1 Hydro One Brampton did not use the tax rate that includes the surtax of 1.12% in calculating the tax impact.

a) Does Hydro One Brampton agree that the rate to calculate the tax impact should include the surtax rate of 1.12%? If not, please explain.

**Response:**

**HOBNI agrees.**

HOBNI provides updated SIMPIL models for each year in Tab 14 Schedule 0.0 Appendices 1 to 5. Table 10 below summarizes the updated balances of account 1562 Deferred Payments in Lieu of Taxes account, including the revised principal and carrying charges, and Tab 14 Schedule 0.0 Appendix 6 provides the PILS Account Continuity Schedules. In addition, HOBNI has updated Sheet 12 of the 2012 IRM3 Rate Generator Model in Tab 12 Schedule 0.0 Appendix 2 for the updated PILS account balance for determining the rate rider for 2012.

**Table 10: Account 1562 PILS Deferral Account Balance For Disposition**

Description	Per the 2011 COS Rate Application	Revised Per Combined Proceeding	Adjustment
Principal Balance for Disposition	(2,956,587)	(2,997,579)	(40,992)
Carrying Charges to December 31, 2010	114,644	105,732	(8,912)
Balance As at December 31 2010	(2,841,943)	(2,891,847)	(49,904)
Carrying Charges for 2011	-	(44,064)	(44,064)
Balance for Disposition	(2,841,943)	(2,935,911)	(93,968)

**Ontario Energy Board Staff - Interrogatory # 11**

**Disposition of the Balance in Account 1562 Deferred PILs**

11. Hydro One Brampton submitted financial statement and tax evidence related to account 1562 in its rate rebasing proceeding EB-2010-0132. In that evidence and in evidence submitted in this proceeding EB-2011-0174, in determining the excess interest claw-back true-up variance each year, Hydro One Brampton compared the interest expense disclosed in its financial statements and tax returns with the Board-approved maximum deemed interest from its applications.

In its audited financial statements for 2002-2005, Hydro One Brampton disclosed the composition of interest expense. The components in different years have been interest on long-term debt, interest expense (other), amortization of deferred debt costs, interest income (deducted), capitalized interest on construction in progress (deducted), and interest capitalized on regulatory assets. In its tax returns, Hydro One Brampton has dealt with the differences between the accounting numbers and the allowable tax amounts in reconciling net income for tax purposes. For example, the deferred debt costs are amortized over the life of the debt for accounting purposes and over five years for tax purposes.

a) Please explain what caused the interest expense other than interest on long-term debt.

**Response:**

The cause of interest expense other than long-term debt is contained in Table 11 below, which details Interest Expense used in the SIMPIL models, including:

1. Balance per Financial Statements - Interest expense per the audited Financial Statements was used in the SIMPIL model TAXREC Sheet in section B, and

2) Adjusted Interest expense to derive “Interest Portion of True-Up” in The SIMPIL model TAXCALC sheet section V) relating to interest capitalized for accounting but deducted for tax.

**Table 11: Interest Expense Components Used in SIMPIL Models for Interest Portion of True-up**

Component Description	2001	2002	2003	2004	2005
Long-Term Debt	1,291,099.00	9,954,381.78	9,938,499.99	9,938,500.00	9,938,500.24
Interest Related to Regulatory Assets & Liabilities	-	(192,784.69)	(8,608.68)	(49,278.46)	(457,834.75)
Amortization of Deferred Debt Costs	-	25,920.00	25,920.00	25,920.00	25,920.00
Interest Expense	5,356.64	(52,020.32)	18,401.13	70,112.24	124,007.05
Allowance Other Funds During Construction	(229,306.00)	(410,765.00)	-	-	-
Interest Expense on Customer Deposits	81,049.36	116,003.05	57,145.43	75,641.78	102,531.67
Foreign Exchange	-	-	-	-	2,713.50
Interest and Dividend Income	-	-	(384,369.21)	(152,786.79)	(196,079.85)
<b>1. Financial Statement amounts used in TAXREC sheet, Section B of SIMPIL Models</b>	<b>1,148,199.00</b>	<b>9,440,734.82</b>	<b>9,646,988.66</b>	<b>9,908,108.77</b>	<b>9,539,757.86</b>
Add Back Allowance Other Funds During Construction	229,306.00	410,765.00	-	-	-
<b>2. Interest Expense used for Interest Portion of True-up in SIMPIL Models</b>	<b>1,377,505.00</b>	<b>9,851,499.82</b>	<b>9,646,988.66</b>	<b>9,908,108.77</b>	<b>9,539,757.86</b>

b) Please explain whether this interest expense should be included in the true-up.

**Response:**

All components of the interest expense amounts above should be included in the SIMPIL Models for true-up.

The SIMPIL income tax true-up methodology pertaining to the interest portion of the true-up has not changed since the inception of the SIMPIL true up models. The methodology is to use Accounting Financial Statements data for Interest Expense. The source of the data for Interest Expense was not an issue during the combined proceeding. Neither the methodology nor its application was an issue, and there was no disagreement. It was known that the values used in the SIMPIL model in the TAXREC sheet in Section B should be data directly from the actual categories of the income statement.

The instructions contained within the SIMPIL models were to “Input unconsolidated financial statement data submitted with tax returns” and “The actual categories of the income statements

1 should be used". HOBNI has complied with these instructions for running the SIMPIL models  
2 pertaining to the interest portion of the true-up for the duration of the PILS true-up period from  
3 2001 to 2005. The dollar values for items 1 and 2 in Table 11 are the correct values to be used  
4 in the SIMPIL models as referenced in IR #11a) and b) above.

5  
6 c) Please explain what generated the interest income.

7 Response:

8  
9 This interest income is mainly the result of interest on bank balances.

10  
11 d) Please explain whether the interest income should be deducted in determining the net  
12 interest expense used in the true-up calculations.

13  
14 Response:

15  
16 This interest income should be deducted in determining the Interest Expense used in the true-  
17 up calculations, as summarized in Table 11 above.

18  
19 HOBNI has complied with the SIMPIL model instructions pertaining to the interest portion of the  
20 true-up for the duration of the PILS true-up period from 2001 to 2005. The dollar values for  
21 items 1 and 2 in Table 11 are the correct values used in the SIMPIL models as referenced in IR  
22 #11a) and b) above.

23  
24 e) Please confirm whether or not Hydro One Brampton included interest expense related to  
25 regulatory assets and liabilities in total interest expense.

26  
27 Response:

28  
29 The interest expense related to regulatory assets and liabilities has been included in Interest  
30 Expense used in the true-up calculations.

31  
32 HOBNI has complied with the SIMPIL model instructions pertaining to the interest portion of the  
33 true-up for the duration of the PILS true-up period from 2001 to 2005. The dollar values for

1 items 1 and 2 in Table 11 are the correct values used in the SIMPIL models as referenced in IR  
2 #11a) and b) above.

3  
4 f) Please explain whether or not capitalized interest should be deducted in determining the  
5 interest expense for the true-up.

6  
7 Response:

8  
9 The SIMPIL model spreadsheet methodology is to add back capitalized interest to interest  
10 expense for true-up purposes. HOBNI has complied with the SIMPIL model instructions  
11 pertaining to the interest portion of the true-up for the duration of the PILS true-up period from  
12 2001 to 2005. The dollar values for items 1 and 2 in Table 11 are the correct values used in the  
13 SIMPIL models as referenced in IR #11a) and b) above.

14  
15 g) Please explain whether or not the difference between the book and tax amounts for  
16 amortization of deferred debt costs should be included in the interest true-up.

17  
18 Response:

19  
20 HOBNI has included the amortization of deferred debt costs in the interest expense for true-up  
21 purposes. HOBNI has complied with the SIMPIL model instructions pertaining to the interest  
22 portion of the true-up for the duration of the PILS true-up period from 2001 to 2005. The dollar  
23 values for items 1 and 2 in Table 11 are the correct values used in the SIMPIL models as  
24 referenced in IR #11a) and b) above.

25  
26 h) Please confirm whether or not Hydro One Brampton included interest expense related to  
27 IESO prudentials in interest expense. If so, please identify where it is disclosed.

28  
29 Response:

30  
31 HOBNI did not include interest expense related to IESO prudentials in interest expense, as  
32 HOBNI did not incur any costs for prudentials with the IESO. Costs for prudentials were not



1 incurred by HOBNI, as prudential obligations were fulfilled through a guarantee by its parent,  
2 Hydro One Inc.

3  
4 i) Please provide Hydro One Brampton's views on whether this interest expense should be  
5 included in the true-up.

6  
7 Response:

8  
9 Not applicable in HOBNI's circumstances.

10  
11 j) Please confirm whether or not Hydro One Brampton included interest expense related to  
12 customer security deposits in interest expense. If so, please identify where it is  
13 disclosed.

14  
15 Response:

16  
17 HOBNI confirms that it included interest expense related to customer security deposits in  
18 interest expense for true-up purposes, per Table 11 above.

19  
20 k) Please provide Hydro One Brampton's views on whether this interest expense should be  
21 included in the true-up.

22  
23 Response:

24  
25 HOBNI has applied the SIMPIL methodology and has included its financial statement interest  
26 expense, which included interest on customer security deposits in interest expenses, and it has  
27 been included in the true up. HOBNI has complied with the SIMPIL model instructions pertaining  
28 to the interest portion of the true-up for the duration of the PILS true-up period from 2001 to  
29 2005. The dollar values for items 1 and 2 in Table 11 are the correct values used in the SIMPIL  
30 models as referenced in IR #11a) and b) above.

1 l) Please confirm whether or not Hydro One Brampton included interest income related to  
2 customer security deposits in interest expense. If so, please identify where it is  
3 disclosed.  
4

5 **Response:**  
6

7 HOBNI confirms that it included interest income related to customer security deposits in interest  
8 expense for true-up purposes, per Table 11 above. This interest would be included as part of  
9 Interest and Dividend Income.  
10

11 m) Please provide Hydro One Brampton's views on whether this interest income should be  
12 included in the true-up.  
13

14 **Response:**  
15

16 Based on the application of the SIMPIL methodology, HOBNI has included this interest income  
17 in the true-up. HOBNI has complied with the SIMPIL model instructions pertaining to the interest  
18 portion of the true-up for the duration of the PILS true-up period from 2001 to 2005. The dollar  
19 values for items 1 and 2 in Table 11 are the correct values used in the SIMPIL models as  
20 referenced in IR #11a) and b) above.  
21  
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## Ontario Energy Board Staff - Interrogatory # 12

### Disposition of the Balance in Account 1562 Deferred PILs

12. Ref: Tab1/sch2.0/pg17/ln17-20 – Allocation to customer classes

Please provide the evidence reference in EB-2010-0132 that supports the percentages shown on sheet 11 of the 2012 IRM3 Rate Generator Model for allocating the refund balance in account 1562 of (\$2,819,109) to rate classes.

#### Response:

The evidence reference in EB-2010-0132 supporting the percentages shown on sheet 11 of the 2012 IRM3 Rate Generator Model has been provided in Table 13. It was identified, during a review of the Distribution Revenue dollar amounts used in Sheet 10 to calculate the supporting percentages, that the dollar amounts for the Unmetered Scattered Load Class and the Street Lighting Class were switched. HOBNI has updated the data in the 2012 IRM3 Rate Generator Model in Tab 12 Schedule 0.0 Appendix 2 to reflect this change. Table 12 below summarizes the updated proportions consistent with Table 13 below and used in the 2012 IRM3 Rate Generator Model.

Table 12: Allocation of Approved Distribution Revenue by Customer Class

Customer Class	Approved Distribution Revenue by Customer Class	Proportion of Total
Residential	33,304,286	55.9%
GS < 50 kW	6,586,196	11.1%
GS > 50 kW to 699 kW	9,833,626	16.5%
GS > 700 kW to 4,999 kW	7,091,403	11.9%
Large Use	1,920,810	3.2%
Street Lighting	696,207	1.2%
Unmetered Scattered Load	107,534	0.2%
<b>Total Revenue</b>	<b>59,540,061</b>	<b>100.0%</b>

1 **Table 13: Revenue Requirement By Rate Class from EB-2010-0132**

Cost Allocation Based Calculations										
Class	Costs Allocated from Cost Allocation	2011 Base Revenue Allocated based on Proportion of Revenue at Existing Rates	Miscellaneous Revenue Allocated from Cost Allocation	Total Revenue	Revenue Cost Ratio	Check Revenue/ Cost Ratios from Cost Allocation	Proposed Revenue to Cost Ratio	Proposed Revenue	Miscellaneous Revenue	Proposed Base Revenue
Residential	32,933,918	31,080,839	2,763,164	33,844,003	102.76%	101.12%	101.12%	33,304,286	2,763,164	30,541,122
GS < 50 kW	5,488,496	6,656,518	410,554	7,067,072	128.76%	120.00%	120.00%	6,586,196	410,554	6,175,641
GS > 50 kW to 699 kW	12,292,032	8,254,324	515,926	8,770,250	71.35%	80.00%	80.00%	9,833,626	515,926	9,317,700
GS > 700 kW to 4,999 kW	5,080,564	7,440,227	174,315	7,614,542	149.88%	130.00%	139.58%	7,091,403	174,315	6,917,088
Large Use	1,920,810	1,843,423	88,378	1,931,801	100.57%	100.00%	100.00%	1,920,810	88,378	1,832,432
Street Lighting	1,689,822	181,440	26,230	207,670	12.29%	70.00%	41.20%	696,207	26,230	669,977
Unmetered Scattered Load	134,418	96,878	7,845	104,723	77.91%	80.00%	80.00%	107,534	7,845	99,689
TOTAL	59,540,061	55,553,649	3,986,412	59,540,061	100.00%			59,540,061	3,986,412	55,553,649

2

3

**TAB 12**  
**SCHEDULE 0.0 APPENDIX 1**  
**2012 IRM3 REVENUE TO COST**  
**RATIO ADJUSTMENT WORKFORM**



Ontario Energy Board

Revenue/Cost Ratio Model

Choose Your Utility:

Hydro One Networks Inc.

Hydro One Brampton Networks Inc.

Application

ED-2003-0038

OEB Application

IRM3

LDC Licence #:

EB-2011-0174

Application Contact Information

Name:

Scott Miller

Title:

Regulatory Affairs Manager

Phone Number:

905-452-5504

Email Address:

[smiller@hydroonebrampton.com](mailto:smiller@hydroonebrampton.com)

We are applying for rates effective:

January 1, 2012

Last COS Re-based Year

2011

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.*



- |  |  |
|--|--|
| <a href="#">1. Info</a>                          | <a href="#">8. Transformer Allowance</a>     |
| <a href="#">2. Table of Contents</a>             | <a href="#">9. R C Ratio Revenue</a>         |
| <a href="#">3. Re-Based Bill Det &amp; Rates</a> | <a href="#">10. Proposed R C Ratio Adj</a>   |
| <a href="#">4. Removal of Rate Adders</a>        | <a href="#">11. Proposed Revenue</a>         |
| <a href="#">5. Re-Based Rev From Rates</a>       | <a href="#">12. Proposed F V Rev Alloc</a>   |
| <a href="#">6. Decision Cost Revenue Adj</a>     | <a href="#">13. Proposed F V Rates</a>       |
| <a href="#">7. Revenue Offsets Allocation</a>    | <a href="#">14. Adjust To Proposed Rates</a> |



Ontario Energy Board

## Revenue/Cost Ratio Model

### Hydro One Brampton Networks 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	124,916	#####		9.75	0.0142	
GSLT50	General Service Less Than 50 kV	Customer	kWh	7,893	291,481,574		17.61	0.0155	
GSGT50	General Service 50 to 699 kW	Customer	kW	1,552	#####	3,101,358	107.48		2.4192
GSGT50	General Service 700 to 4,999 kW	Customer	kW	106	843,484,098	1,904,929	1,227.95		3.5321
LU	Large Use	Customer	kW	6	391,244,134	711,951	4,395.85		2.1293
USL	Unmetered Scattered Load	Connection	kWh	1,300	4,969,698		0.93	0.0171	
SL	Street Lighting	Connection	kW	42,158	29,651,502	88,254	0.47		4.8973
EMB	Embedded Distributor	Connection	kW	0	0	0	0.00		0.0612
SB	Standby Power	Connection	kW	0	0	0	0.00		1.5047
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

Revenue/Cost Ratio Model

Hydro One Brampton Networks 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	Base Service Charge H = A - D	Base Distribution Volumetric Rate kWh I = B - E	Base Distribution Volumetric Rate kW J = C - F
Residential	9.75	0.0142	0.0000	0.00	0.0000	0.0000	9.75	0.0142	0.0000
General Service Less Than 50 kW	17.61	0.0155	0.0000	0.00	0.0000	0.0000	17.61	0.0155	0.0000
General Service 50 to 699 kW	107.48	0.0000	2.4192	0.00	0.0000	0.0000	107.48	0.0000	2.4192
General Service 700 to 4,999 kW	1,227.95	0.0000	3.5321	0.00	0.0000	0.0000	1,227.95	0.0000	3.5321
Large Use	4,395.85	0.0000	2.1293	0.00	0.0000	0.0000	4,395.85	0.0000	2.1293
Unmetered Scattered Load	0.93	0.0171	0.0000	0.00	0.0000	0.0000	0.93	0.0171	0.0000
Street Lighting	0.47	0.0000	4.8973	0.00	0.0000	0.0000	0.47	0.0000	4.8973
Embedded Distributor	0.00	0.0000	0.0612	0.00	0.0000	0.0000	0.00	0.0000	0.0612
Standby Power	0.00	0.0000	1.5047	0.00	0.0000	0.0000	0.00	0.0000	1.5047



Ontario Energy Board

Revenue/Cost Ratio Model

Hydro One Brampton Networks Inc.

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

Rate Class	Re-based Billed Customers	Re-based Billed kWh	Re-based Billed kW	Current Base Service Charge	Current Base Distribution Volumetric Rate kWh	Current Base Distribution Volumetric Rate kW	Service Charge Revenue *12	Distribution Volumetric Rate Revenue kWh $H = B * E$	Distribution Volumetric Rate Revenue kW $I = C * F$	Revenue Requirement from Rates I	Service Charge % Revenue $K = G / J$	Distribution Volumetric Rate % Revenue kWh $L = H / J$	Distribution Volumetric Rate % Revenue kW $M = I / J$	Total % Revenue $N = J / R$
	A	B	C	D	E	F								
Residential	124,916	#####	0	9.75	0.0142	0.0000	14,615,172	15,952,674	0	30,567,846	47.8%	52.2%	0.0%	53.5%
General Service Less Than 50 kW	7,893	291,481,574	0	17.61	0.0155	0.0000	1,667,949	4,517,964	0	6,185,913	27.0%	73.0%	0.0%	10.8%
General Service 50 to 699 kW	1,552	#####	3,101,358	107.48	0.0000	2.4192	2,001,708	0	7,502,805	9,504,513	21.1%	0.0%	78.9%	16.6%
General Service 700 to 4,999 kW	106	843,484,098	1,904,929	1,227.95	0.0000	3.5321	1,561,952	0	6,728,400	8,290,352	18.8%	0.0%	81.2%	14.5%
Large Use	6	391,244,134	711,951	4,395.85	0.0000	2.1293	316,501	0	1,515,957	1,832,458	17.3%	0.0%	82.7%	3.2%
Unmetered Scattered Load	1,300	4,969,698	0	0.93	0.0171	0.0000	14,508	84,982	0	99,490	14.6%	85.4%	0.0%	0.2%
Street Lighting	42,158	29,651,502	88,254	0.47	0.0000	4.8973	237,771	0	432,206	669,977	35.5%	0.0%	64.5%	1.2%
Embedded Distributor	0	0	0	0.00	0.0000	0.0612	0	0	0	0				0.0%
Standby Power	0	0	0	0.00	0.0000	1.5047	0	0	0	0				0.0%
							20,415,561	20,555,621	16,179,369	57,150,550				100.0%
							O	P	Q	R				



**Hydro One Brampton Networks 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	Transition Year 1 2012	Transition Year 2 2013	Transition Year 3 2014	Transition Year 4 2015	Transition Year 5 2016
Residential	No Change	101.12%	101.12%	101.12%	101.12%	101.12%	101.12%
General Service Less Than 50 kW	No Change	120.00%	120.00%	120.00%	120.00%	120.00%	120.00%
General Service 50 to 699 kW	No Change	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
General Service 700 to 4,999 kW	Rebalance	139.58%	tbd	tbd	tbd	tbd	tbd
Large Use	No Change	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Unmetered Scattered Load	No Change	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Street Lighting	Change	41.20%	70.00%	70.00%	70.00%	70.00%	70.00%
Embedded Distributor	No Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Standby Power	No Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%





Ontario Energy Board

Revenue/Cost Ratio  
Model

Hydro One Brampton Networks Inc.

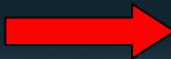
The purpose of this sheet is to allocate the Revenue Offsets (miscellaneous revenue, cell F47) found in the last COS to the various rate classes in proportion to the allocation from the Cost Allocation informational filing.

Rate Class	Informational Filing	Percentage Split	Allocated Revenue
	Revenue Offsets		Offsets
	A	C= A / B	E = D * C
Residential	2,763,164	69.31%	2,763,164
General Service Less Than 50 kW	410,554	10.30%	410,554
General Service 50 to 699 kW	515,926	12.94%	515,926
General Service 700 to 4,999 kW	174,315	4.37%	174,315
Large Use	88,378	2.22%	88,378
Unmetered Scattered Load	7,845	0.20%	7,845
Street Lighting	26,230	0.66%	26,230
Embedded Distributor	0	0.00%	-
Standby Power	0	0.00%	-
	3,986,412	100.00%	3,986,412
	B		D





Hydro One Brampton Networks 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 transformer 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	No						
General Service Less Than 50 kW	No						
General Service 50 to 699 kW	Yes	187,047	265,390	0.7048	2.4192	3,101,358	2.3589
General Service 700 to 4,999 kW	Yes	1,372,663	1,567,325	0.8758	3.5321	1,904,929	2.8115
Large Use	No						
Unmetered Scattered Load	No						
Street Lighting	No						
Embedded Distributor	No						
Standby Power	No						
		1,559,710	1,832,714			5,006,287	
		B	D			H	
		-	0				



Ontario Energy Board

Revenue/Cost Ratio Model

Hydro One Brampton Networks 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 or Connections			Billed kWh	Billed kW	Base Service Charge	Base Distribution Volumetric Rate kWh	Base Distribution Volumetric Rate kW	Service Charge G = A * D	Distribution Volumetric Rate kWh H = B * E	Distribution Volumetric Rate kW I = C * F	Revenue Requirement from Rates J = G + H + I	Allocated Revenue Offset K	Adjusted Revenue L = J + K
	A	B	C											
	D	E	F											
Residential	124,916	#####	0	0	9.75	0.0142	0.0000	14,615,172	15,952,674	0	30,567,846	2,763,164	#####	
General Service Less Than 50 kW	7,893	291,481,574	0	0	17.61	0.0155	0.0000	1,667,949	4,517,964	0	6,185,913	410,554	6,596,467	
General Service 50 to 699 kW	1,552	#####	3,101,358	0	107.48	0.0000	2.3589	2,001,708	0	7,315,759	9,317,466	515,926	9,833,392	
General Service 700 to 4,999 kW	106	843,484,098	1,904,929	0	1,227.95	0.0000	2.8115	1,561,952	0	5,355,737	6,917,689	174,315	7,092,004	
Large Use	6	391,244,134	711,951	0	4,395.85	0.0000	2.1293	316,501	0	1,515,957	1,832,458	88,378	1,920,836	
Unmetered Scattered Load	1,300	4,969,698	0	0	0.93	0.0171	0.0000	14,508	84,982	0	99,490	7,845	107,335	
Street Lighting	42,158	29,651,502	88,254	0	0.47	0.0000	4.8973	237,771	0	432,206	669,977	26,230	696,207	
Embedded Distributor	0	0	0	0	0.00	0.0000	0.0612	0	0	0	0	0	0	
Standby Power	0	0	0	0	0.00	0.0000	1.5047	0	0	0	0	0	0	
	20,415,561	20,555,621	14,619,659								55,590,841	3,986,412	#####	
	O	P	Q								R			



Hydro One Brampton Networks Inc.

Proposed Revenue Cost Ratio Adjustment

Rate Class	Adjusted Revenue	Current Revenue Cost Ratio	Re-Allocated Cost	Proposed Revenue Cost Ratio	Final Adjusted Revenue	Dollar Change	Percentage Change
	A	B	C = A / B	D	E = C * D	F = E - C	G = (E / C) - 1
Residential	\$33,331,010	1.01	\$32,961,838	1.01	\$ 33,331,009	-\$ 2	0.0%
General Service Less Than 50 kW	\$ 6,596,467	1.20	\$ 5,497,056	1.20	\$ 6,596,467	\$ 0	0.0%
General Service 50 to 699 kW	\$ 9,833,392	0.80	\$12,291,740	0.80	\$ 9,833,392	\$ 0	0.0%
General Service 700 to 4,999 kW	\$ 7,092,004	1.40	\$ 5,080,996	1.30	\$ 6,605,336	-\$ 486,668	-6.9%
Large Use	\$ 1,920,836	1.00	\$ 1,920,836	1.00	\$ 1,920,836	\$ -	0.0%
Unmetered Scattered Load	\$ 107,335	0.80	\$ 134,169	0.80	\$ 107,335	\$ 0	0.0%
Street Lighting	\$ 696,207	0.41	\$ 1,689,824	0.70	\$ 1,182,877	\$ 486,669	69.9%
Embedded Distributor	\$ -	0.00	\$ -	0.00	\$ -	\$ -	0.0%
Standby Power	\$ -	0.00	\$ -	0.00	\$ -	\$ -	0.0%
	<u>\$59,577,253</u>		<u>\$59,576,458</u>		<u>\$ 59,577,253</u>	<u>-\$ 0</u>	<u>0.0%</u>

Out of Balance -

Final ? Yes



Ontario Energy Board

## Revenue/Cost Ratio Model

### Hydro One Brampton Networks Inc.

#### Proposed Revenue from Revenue Cost Ratio Adjustment

Rate Class	Adjusted	Allocated Re- Based Revenue Offsets	Revenue	Re-based Transformer Allowance	Revenue Requirement from Rates
	Revenue By		Requirement		
	Revenue Cost Ratio		from Rates Before Transformer Allowance		
	A	B	C = A - B	D	E = C + D
Residential	\$ 33,331,009	\$ 2,763,164	\$30,567,845	\$ -	\$30,567,845
General Service Less Than 50 kW	\$ 6,596,467	\$ 410,554	\$ 6,185,913	\$ -	\$ 6,185,913
General Service 50 to 699 kW	\$ 9,833,392	\$ 515,926	\$ 9,317,466	\$ 187,047	\$ 9,504,513
General Service 700 to 4,999 kW	\$ 6,605,336	\$ 174,315	\$ 6,431,021	\$ 1,372,663	\$ 7,803,684
Large Use	\$ 1,920,836	\$ 88,378	\$ 1,832,458	\$ -	\$ 1,832,458
Unmetered Scattered Load	\$ 107,335	\$ 7,845	\$ 99,490	\$ -	\$ 99,490
Street Lighting	\$ 1,182,877	\$ 26,230	\$ 1,156,647	\$ -	\$ 1,156,647
Embedded Distributor	\$ -	\$ -	\$ -	\$ -	\$ -
Standby Power	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 59,577,253	\$ 3,986,412	\$55,590,841	\$ 1,559,710	\$57,150,550





Ontario Energy Board

Revenue/Cost Ratio  
Model

Hydro One Brampton Networks Inc.

Proposed fixed and variable revenue allocation

Rate Class	Revenue Requirement from Rates A	Distribution Volumetric		
		Service Charge % Revenue B	Rate % Revenue kWh C	Rate % Revenue kW D
Residential	\$30,567,845	47.8%	52.2%	0.0%
General Service Less Than 50 kW	\$ 6,185,913	27.0%	73.0%	0.0%
General Service 50 to 699 kW	\$ 9,504,513	21.1%	0.0%	78.9%
General Service 700 to 4,999 kW	\$ 7,803,684	18.8%	0.0%	81.2%
Large Use	\$ 1,832,458	17.3%	0.0%	82.7%
Unmetered Scattered Load	\$ 99,490	14.6%	85.4%	0.0%
Street Lighting	\$ 1,156,647	35.5%	0.0%	64.5%
Embedded Distributor	\$ -			
Standby Power	\$ -			
	<u>\$57,150,550</u>			

Distribution Volumetric		Distribution Volumetric		Revenue
Service Charge	Rate Revenue	Rate Revenue	Rate Revenue	Requirement from
Revenue	kWh	kW		Rates by Rate Class
E = A * B	F = A * C	G = A * D		H = E + F + G
\$ 14,615,171	\$ 15,952,674	\$ -	\$	30,567,845
\$ 1,667,949	\$ 4,517,965	\$ -	\$	6,185,913
\$ 2,001,708	\$ -	\$ 7,502,805	\$	9,504,513
\$ 1,470,261	\$ -	\$ 6,333,423	\$	7,803,684
\$ 316,501	\$ -	\$ 1,515,957	\$	1,832,458
\$ 14,508	\$ 84,982	\$ -	\$	99,490
\$ 410,487	\$ -	\$ 746,159	\$	1,156,647
\$ -	\$ -	\$ -	\$	-
\$ -	\$ -	\$ -	\$	-
\$ 20,496,585	\$ 20,555,620	\$ 16,098,345	\$	57,150,550



Ontario Energy Board

**Revenue/Cost Ratio  
Model**

Hydro One Brampton Networks Inc.

**Proposed fixed and variable rates**

Rate Class	Service Charge Revenue A	Distribution Volumetric Rate Revenue kWh B	Distribution Volumetric Rate Revenue kW C	Re-based Billed Customers or Connections D	Re-based Billed kWh E	Re-based Billed kW F	Proposed Base Service Charge G = A / D / 12	Proposed Base Distribution Volumetric Rate kWh H = B / E	Proposed Base Distribution Volumetric Rate kW I = C / F
Residential	\$14,615,171	\$ 15,952,674	\$ -	124,916	1,123,427,772	0	9.75	0.0142	-
General Service Less Than 50 kW	\$ 1,667,949	\$ 4,517,965	\$ -	7,893	291,481,574	0	17.61	0.0155	-
General Service 50 to 699 kW	\$ 2,001,708	\$ -	\$ 7,502,805	1,552	1,131,611,317	3,101,358	107.48	-	2.4192
General Service 700 to 4,999 kW	\$ 1,470,261	\$ -	\$ 6,333,423	106	843,484,098	1,904,929	1,155.87	-	3.3248
Large Use	\$ 316,501	\$ -	\$ 1,515,957	6	391,244,134	711,951	4,395.85	-	2.1293
Unmetered Scattered Load	\$ 14,508	\$ 84,982	\$ -	1,300	4,969,698	0	0.93	0.0171	-
Street Lighting	\$ 410,487	\$ -	\$ 746,159	42,158	29,651,502	88,254	0.81	-	8.4547
Embedded Distributor	\$ -	\$ -	\$ -	0	0	0	-	-	0.0612
Standby Power	\$ -	\$ -	\$ -	0	0	0	-	-	1.5047



Hydro One Brampton Networks 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 Service Charge A	Proposed Base Distribution Volumetric Rate kWh B	Proposed Base Distribution Volumetric Rate kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current Base Distribution Volumetric Rate kW F	Adjustment Required Base Service Charge G = A - D	Adjustment Required Base Distribution Volumetric Rate kWh H = B - E	Adjustment Required Base Distribution Volumetric Rate kW I = C - F
Residential	\$ 9.75	\$ 0.0142	\$ -	\$ 9.75	\$ 0.0142	\$ -	\$ -	\$ -	\$ -
General Service Less Than 50 kW	\$ 17.61	\$ 0.0155	\$ -	\$ 17.61	\$ 0.0155	\$ -	\$ -	\$ -	\$ -
General Service 50 to 699 kW	\$ 107.48	\$ -	\$ 2.4192	\$ 107.48	\$ -	\$ 2.4192	\$ -	\$ -	\$ -
General Service 700 to 4,999 kW	\$1,155.87	\$ -	\$ 3.3248	\$1,227.95	\$ -	\$ 3.5321	-\$ 72.08	\$ -	-\$ 0.2073
Large Use	\$4,395.85	\$ -	\$ 2.1293	\$4,395.85	\$ -	\$ 2.1293	\$ -	\$ -	\$ -
Unmetered Scattered Load	\$ 0.93	\$ 0.0171	\$ -	\$ 0.93	\$ 0.0171	\$ -	\$ -	\$ -	\$ -
Street Lighting	\$ 0.81	\$ -	\$ 8.4547	\$ 0.47	\$ -	\$ 4.8973	\$ 0.34	\$ -	\$ 3.5574
Embedded Distributor	\$ -	\$ -	\$ 0.0612	\$ -	\$ -	\$ 0.0612	\$ -	\$ -	\$ -
Standby Power	\$ -	\$ -	\$ 1.5047	\$ -	\$ -	\$ 1.5047	\$ -	\$ -	\$ -

**TAB 12**  
**SCHEDULE 0.0 APPENDIX 2**  
**2012 IRM3 RATE GENERATOR**



Ontario Energy Board

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

Choose Your Utility:

Hydro One Networks Inc.  
Hydro One Brampton Networks Inc.

Application Type: IRM3  
OEB Application #: EB-2011-0174  
LDC Licence #: ED-2003-0038

Application Contact Information

Name: Scott Miller  
Title: Regulatory Affairs Manager  
Phone Number: 905-452-5504  
Email Address: smiller@hydroonebrampton.com

We are applying for rates effective: January 1, 2012

Please indicate the version of Microsoft Excel that you are currently using: Excel 2007

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*





Ontario Energy Board

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

Hydro One Brampton Networks Inc. - EB-2011-0174

**Table of Contents**

1. [Info](#)
2. [Table of Contents](#)
3. [Rate Classes](#)
4. [Current Monthly Fixed Charges](#)
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](#)
12. [Deferral/Variance Accounts - Calculation of Rate Riders](#)
13. [Proposed Monthly Fixed Charges](#)
14. [Proposed Volumetric Rate Riders](#)
15. [Proposed RTSR-Network Rates](#)
16. [Proposed RTSR-Connection Rates](#)
17. [Adjustments for Revenue/Cost Ratio and GDP-IPI - X](#)
18. [Loss Factors - Current and Proposed \(if applicable\)](#)
19. [Other Charges](#)
20. [2012 Final Tariff of Rates and Charges](#)
21. [Bill Impacts](#)



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

Hydro One Brampton Networks Inc. - EB-2011-0174

**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 699 kW**

**General Service 700 to 4,999 kW**

Large Use

**Unmetered Scattered Load**

## Unmetered Sea Street Lighting

**Standby Power - APPROVED ON AN INTERIM BASIS**

## Embedded Distributor

### 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



## Hydro One Brampton Networks Inc. - EB-2011-0174

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.

[illegible]



[illegible]



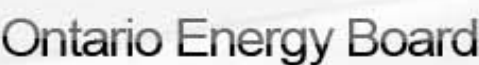


**Ontario Energy Board**  
**3<sup>RD</sup> Generation Incentive  
Regulation Model**

Hydro One Brampton Networks Inc. - EB-2011-0174

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	0.01420
General Service Less Than 50 kW	\$/kWh	0.01550
General Service 50 to 699 kW	\$/kW	2.41920
General Service 700 to 4,999 kW	\$/kW	3.53210
Large Use	\$/kW	2.12930
Unmetered Scattered Load	\$/kWh	0.01710
Street Lighting	\$/kW	4.89730
Embedded Distributor	\$/kW	0.06120
Standby Power - APPROVED ON AN INTERIM BASIS	\$/kW	1.50470



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

Hydro One Brampton Networks Inc. - EB-2011-0174

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

[illegible]



**Standby Power - APPROVED ON AN INTERIM BASIS**





Ontario Energy Board

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

Hydro One Brampton Networks Inc. - EB-2011-0174

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
<b>Residential</b>		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00650
<b>General Service Less Than 50 kW</b>		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00580
<b>General Service 50 to 699 kW</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	2.26460
<b>General Service 700 to 4,999 kW</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	2.53970
<b>Large Use</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	2.87440
<b>Unmetered Scattered Load</b>		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00580
<b>Street Lighting</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	1.88560
<b>Embedded Distributor</b>		
<b>Standby Power - APPROVED ON AN INTERIM BASIS</b>		







Ontario Energy Board

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

Hydro One Brampton Networks Inc. - EB-2011-0174

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	0.00500
General Service Less Than 50 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00430
General Service 50 to 699 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.67760
General Service 700 to 4,999 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.80330
Large Use		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.08430
Unmetered Scattered Load		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00430
Street Lighting		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.39660
Embedded Distributor		
Standby Power - APPROVED ON AN INTERIM BASIS		



Ontario Energy Board

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

Hydro One Brampton Networks Inc. - EB-2011-0174

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 <sup>5</sup>	Board-Approved Disposition during 2005	Adjustments during 2005 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-05
Group 1 Accounts											
LV Variance Account	1550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSVA - Wholesale Market Service Charge	1580	\$ 3,973,001	\$ 1,810,102	\$ -	\$ -	\$ 5,783,103	\$ 753,174	\$ 347,369	\$ -	\$ -	\$ 1,100,544
RSVA - Retail Transmission Network Charge	1584	\$ 1,426,881	\$ 89,721	\$ -	\$ -	\$ 1,516,602	\$ 167,515	\$ 123,454	\$ -	\$ -	\$ 290,970
RSVA - Retail Transmission Connection Charge	1586	\$ 1,581,082	\$ 103,322	\$ -	\$ -	\$ 1,477,760	\$ 140,190	\$ 116,684	\$ -	\$ -	\$ 256,874
RSVA - Power (excluding Global Adjustment)	1588	\$ 885,748	\$ 597,683	\$ -	\$ -	\$ 1,483,431	\$ 191,388	\$ 61,970	\$ -	\$ -	\$ 253,357
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	\$ 3,309,120	\$ -	\$ -	\$ 3,309,120	\$ -	\$ -	\$ -	\$ -	\$ -
Recovery of Regulatory Asset Balances	1590	-\$ 2,816,752	-\$ 3,409,998	\$ -	\$ -	-\$ 6,226,749	-\$ 64,440	-\$ 310,377	\$ -	\$ -	-\$ 374,817
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 5,049,961	-\$ 4,324,934	\$ -	\$ -	\$ 725,027	\$ 1,187,827	\$ 339,100	\$ -	\$ -	\$ 1,526,928
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ 5,049,961	-\$ 1,015,814	\$ -	\$ -	\$ 4,034,147	\$ 1,187,827	\$ 339,100	\$ -	\$ -	\$ 1,526,928
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	\$ 3,309,120	\$ -	\$ -	\$ 3,309,120	\$ -	\$ -	\$ -	\$ -	\$ -
Special Purpose Charge Assessment Variance Account	1521										
Deferred Payments in Lieu of Taxes	1562										
Group 1 Total + 1521 + 1562		\$ 5,049,961	-\$ 4,324,934	\$ -	\$ -	\$ 725,027	\$ 1,187,827	\$ 339,100	\$ -	\$ -	\$ 1,526,928
The following is not included in the total claim but are included on a memo basis:											
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592					\$ -					\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595					\$ -					\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related Board decision.

<sup>1</sup> Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board

<sup>2</sup> Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs write-off, etc.

<sup>2A</sup> Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the 2006 EDR and account 1595 during the 2008 EDR and subsequent years as ordered by the Board.

<sup>3</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

<sup>4</sup> Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29.

<sup>5</sup> For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

<sup>6</sup> 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 interested 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.

<sup>7</sup> 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).





Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562. For further instructions, please refer to the 2006 EDR process (CoS or IRM) you received approval for the Decem

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.

2006											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions Debit / (Credit) during 2006 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2006 <sup>2, 2A</sup>	Adjustments during 2006 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 <sup>2, 2A</sup>	Adjustments during 2006 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-06
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$ -	\$ 103,743	\$ -	\$ -	\$ 103,743	\$ -	\$ 1,218	\$ -	\$ -	\$ 1,218
RSVA - Wholesale Market Service Charge	1580	\$ 5,783,103	-\$ 4,750,350	\$ 4,726,175	\$ -	-\$ 3,693,422	\$ 1,100,544	\$ 83,003	\$ -	\$ -	\$ 1,183,547
RSVA - Retail Transmission Network Charge	1584	\$ 1,516,602	\$ 621,811	\$ 1,594,396	\$ -	\$ 544,017	\$ 290,970	\$ 41,864	\$ -	\$ -	\$ 332,834
RSVA - Retail Transmission Connection Charge	1586	\$ 1,477,760	\$ 98,998	\$ 1,721,272	\$ -	-\$ 144,514	\$ 256,874	\$ 29,832	\$ -	\$ -	\$ 286,706
RSVA - Power (excluding Global Adjustment)	1588	\$ 1,483,431	-\$ 448,297	\$ 1,078,723	\$ -	-\$ 43,590	\$ 253,357	-\$ 31,234	\$ -	\$ -	\$ 222,123
RSVA - Power - Sub-Account - Global Adjustment	1588	-\$ 3,309,120	\$ 3,644,891	\$ -	\$ -	\$ 335,771	\$ -	-\$ 17,537	\$ -	\$ -	-\$ 17,537
Recovery of Regulatory Asset Balances	1590	-\$ 6,226,749	-\$ 3,657,907	-\$ 12,752,643	\$ -	\$ 2,867,986	-\$ 374,817	-\$ 20,255	\$ -	\$ -	-\$ 395,072
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		\$ 725,027	-\$ 4,387,113	-\$ 3,632,077	\$ -	-\$ 30,009	\$ 1,526,928	\$ 86,891	\$ -	\$ -	\$ 1,613,819
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		\$ 4,034,147	-\$ 8,032,004	-\$ 3,632,077	\$ -	-\$ 365,779	\$ 1,526,928	\$ 104,428	\$ -	\$ -	\$ 1,631,356
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	-\$ 3,309,120	\$ 3,644,891	\$ -	\$ -	\$ 335,771	\$ -	-\$ 17,537	\$ -	\$ -	-\$ 17,537
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>					-\$ 2,997,579	\$ 546,109	-\$ 121,360			\$ 424,749
<b>Group 1 Total + 1521 + 1562</b>		\$ 725,027	-\$ 4,387,113	-\$ 3,632,077	\$ -	-\$ 3,027,587	\$ 2,073,037	-\$ 34,468	\$ -	\$ -	\$ 2,038,568
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (positive or negative) 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 recorded in the 2006 EDR process. If the adjustment relates to previously Board Approved dispositions, please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dispositions, please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dispositions, please provide explanations for the nature of the adjustments.

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 2006 EDR process. 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. 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.



Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562. For further instructions, please refer to the EDR process.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 EDR process is the date of the Board's 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 i.e. 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 <sup>5</sup>	Board-Approved Disposition during 2007	Adjustments during 2007 - other <sup>3</sup>	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 <sup>3</sup>	Closing Interest Amounts as of Dec-31-07
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$ 103,743	\$ 153,543	\$ -	\$ -	\$ 257,285	\$ 1,218	\$ 7,457	\$ -	\$ -	\$ 8,675
RSVA - Wholesale Market Service Charge	1580	-\$ 3,693,422	-\$ 5,024,881	\$ 286,748	\$ -	-\$ 9,005,050	\$ 1,183,547	-\$ 290,017	\$ -	\$ -	\$ 893,530
RSVA - Retail Transmission Network Charge	1584	\$ 544,017	\$ 122,435	-\$ 192,674	\$ -	\$ 614,256	\$ 332,834	\$ 22,904	\$ -	\$ -	\$ 355,738
RSVA - Retail Transmission Connection Charge	1586	-\$ 144,514	-\$ 267,227	\$ 127,913	\$ -	-\$ 539,654	\$ 286,706	-\$ 12,180	\$ -	\$ -	\$ 274,526
RSVA - Power (excluding Global Adjustment)	1588	-\$ 43,590	-\$ 468,563	\$ 370,054	\$ -	-\$ 882,207	\$ 222,123	-\$ 20,106	\$ -	\$ -	\$ 202,017
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 335,771	\$ 776,053	\$ -	\$ -	-\$ 440,282	\$ 17,537	-\$ 38,341	\$ -	\$ -	-\$ 55,877
Recovery of Regulatory Asset Balances	1590	\$ 2,867,986	-\$ 4,345,973	-\$ 2,598,113	\$ -	\$ 1,120,126	-\$ 395,072	\$ 162,096	\$ -	\$ -	-\$ 232,977
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 30,009	-\$ 10,851,590	-\$ 2,006,073	\$ -	-\$ 8,875,526	\$ 1,613,819	-\$ 168,187	\$ -	\$ -	\$ 1,445,632
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 365,779	-\$ 10,075,537	-\$ 2,006,073	\$ -	-\$ 8,435,244	\$ 1,631,356	-\$ 129,847	\$ -	\$ -	\$ 1,501,509
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 335,771	-\$ 776,053	\$ -	\$ -	-\$ 440,282	-\$ 17,537	-\$ 38,341	\$ -	\$ -	-\$ 55,877
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>	-\$ 2,997,579				-\$ 2,997,579	\$ 424,749	-\$ 141,711			\$ 283,039
<b>Group 1 Total + 1521 + 1562</b>		-\$ 3,027,587	-\$ 10,851,590	-\$ 2,006,073	\$ -	-\$ 11,873,105	\$ 2,038,568	-\$ 309,898	\$ -	\$ -	\$ 1,728,671
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the related Board decision (i.e. if the Board decision has a negative figure, the disposition amount must also have 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 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.





Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562. For further instructions, please refer to the EDR process.

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.

		2008									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions Debit / (Credit) during 2008 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2008	Adjustments during 2008 - other <sup>3</sup>	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 <sup>3</sup>	Closing Interest Amounts as of Dec-31-08
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$ 257,285	\$ 74,609	\$ -	\$ -	\$ 331,894	\$ 8,675	\$ 12,087	\$ -	\$ -	\$ 20,762
RSVA - Wholesale Market Service Charge	1580	-\$ 9,005,050	-\$ 2,271,473	\$ -	\$ -	-\$ 11,276,523	\$ 893,530	-\$ 406,983	\$ -	\$ -	\$ 486,546
RSVA - Retail Transmission Network Charge	1584	\$ 614,256	-\$ 1,445,035	\$ -	\$ -	-\$ 830,779	\$ 355,738	-\$ 20,689	\$ -	\$ -	\$ 335,049
RSVA - Retail Transmission Connection Charge	1586	-\$ 539,654	-\$ 1,088,002	\$ -	\$ -	-\$ 1,627,656	\$ 274,526	-\$ 47,062	\$ -	\$ -	\$ 227,464
RSVA - Power (excluding Global Adjustment)	1588	-\$ 882,207	-\$ 372,108	\$ -	\$ -	-\$ 1,254,314	\$ 202,017	-\$ 36,425	\$ -	\$ -	\$ 165,591
RSVA - Power - Sub-Account - Global Adjustment	1588	-\$ 440,282	\$ 2,384,234	\$ -	\$ -	\$ 1,943,951	-\$ 55,877	-\$ 15,513	\$ -	\$ -	-\$ 71,390
Recovery of Regulatory Asset Balances	1590	\$ 1,120,126	-\$ 1,491,526	\$ -	\$ -	-\$ 371,400	-\$ 232,977	\$ 795	\$ -	\$ -	-\$ 232,182
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 8,875,526	-\$ 4,209,301	\$ -	\$ -	-\$ 13,084,827	\$ 1,445,632	-\$ 513,791	\$ -	\$ -	\$ 931,840
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 8,435,244	-\$ 6,593,535	\$ -	\$ -	-\$ 15,028,778	\$ 1,501,509	-\$ 498,278	\$ -	\$ -	\$ 1,003,231
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	-\$ 440,282	\$ 2,384,234	\$ -	\$ -	\$ 1,943,951	-\$ 55,877	-\$ 15,513	\$ -	\$ -	-\$ 71,390
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>	-\$ 2,997,579				-\$ 2,997,579	\$ 283,039	-\$ 119,304			\$ 163,735
<b>Group 1 Total + 1521 + 1562</b>		-\$ 11,873,105	-\$ 4,209,301	\$ -	\$ -	-\$ 16,082,406	\$ 1,728,671	-\$ 633,095	\$ -	\$ -	\$ 1,095,575
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign 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 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, in which case the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the balance in account 1595.



Hydro One Brampton Networks Inc. - EB-2011-0174

lease complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 152  
otnotes and further instructions.

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 December 2011 adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for 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 <sup>5</sup>	Board-Approved Disposition during 2009	Adjustments during 2009 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-09
Group 1 Accounts											
LV Variance Account	1550	\$ 331,894	-\$ 227,533	\$ -	\$ -	\$ 104,362	\$ 20,762	\$ 3,785	\$ -	\$ -	\$ 24,547
RSVA - Wholesale Market Service Charge	1580	-\$ 11,276,523	-\$ 996,285	\$ -	\$ -	-\$ 12,272,808	\$ 486,546	-\$ 132,595	\$ -	\$ -	\$ 353,952
RSVA - Retail Transmission Network Charge	1584	-\$ 830,779	\$ 652,975	\$ -	\$ -	\$ 177,804	\$ 335,049	-\$ 7,286	\$ -	\$ -	\$ 327,763
RSVA - Retail Transmission Connection Charge	1586	\$ 1,627,656	-\$ 690,773	\$ -	\$ -	\$ 2,318,429	\$ 227,464	-\$ 19,968	\$ -	\$ -	\$ 207,496
RSVA - Power (excluding Global Adjustment)	1588	-\$ 1,254,314	\$ 146,186	\$ -	\$ -	\$ 1,108,129	\$ 165,591	-\$ 13,013	\$ -	\$ -	\$ 152,578
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 1,943,951	\$ 4,556,290	\$ -	\$ -	\$ 6,500,241	-\$ 71,390	\$ 40,605	\$ -	\$ -	\$ 30,785
Recovery of Regulatory Asset Balances	1590	-\$ 371,400	-\$ 62,384	\$ -	\$ -	-\$ 433,784	-\$ 232,182	\$ 62,173	\$ -	\$ -	\$ 170,009
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 13,084,827	\$ 3,378,477	\$ -	\$ -	-\$ 9,706,350	\$ 931,840	-\$ 66,299	\$ -	\$ -	\$ 865,542
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 15,028,778	-\$ 1,177,813	\$ -	\$ -	-\$ 16,206,592	\$ 1,003,231	-\$ 106,904	\$ -	\$ -	\$ 896,327
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 1,943,951	\$ 4,556,290	\$ -	\$ -	\$ 6,500,241	-\$ 71,390	\$ 40,605	\$ -	\$ -	-\$ 30,785
Special Purpose Charge Assessment Variance Account	1521										
Deferred Payments in Lieu of Taxes	1562	-\$ 2,997,579				-\$ 2,997,579	\$ 163,735	-\$ 34,097			\$ 129,638
Group 1 Total + 1521 + 1562		-\$ 16,082,406	\$ 3,378,477	\$ -	\$ -	-\$ 12,703,929	\$ 1,095,575	-\$ 100,396	\$ -	\$ -	\$ 995,179
The following is not included in the total claim but are included on a memo basis:											
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (positive or negative) 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

Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of it

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di

Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28

For RSA accounts only, report the net variance to the account during the year. For all other accounts, record the trans

If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31,

Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from Janu

recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances app

Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period h

support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, incl





Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562. For further instructions, please refer to the 2010 EDR process (CoS or IRM) you received approval for the Decem

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 EDR process is the 2011 EDR process (CoS or IRM) you received approval for the Decem

2010														
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2010	Other <sup>3</sup> Adjustments during Q1 2010	Other <sup>3</sup> Adjustments during Q2 2010	Other <sup>3</sup> Adjustments during Q3 2010	Other <sup>3</sup> Adjustments during Q4 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-10
<b>Group 1 Accounts</b>														
LV Variance Account	1550	\$ 104,362	-\$ 28,603	\$ 104,362	\$ -	\$ -	\$ -	\$ -	-\$ 28,603	\$ 24,547	\$ 99	\$ 24,547	\$ -	\$ 99
RSVA - Wholesale Market Service Charge	1580	-\$ 12,272,808	-\$ 3,934,482	-\$ 12,272,808	\$ -	\$ -	\$ -	\$ -	-\$ 3,934,482	\$ 353,952	-\$ 39,415	\$ 353,952	\$ -	-\$ 39,415
RSVA - Retail Transmission Network Charge	1584	-\$ 177,804	\$ 1,462,389	-\$ 177,804	\$ -	\$ -	\$ -	\$ -	\$ 1,462,389	\$ 327,763	\$ 8,175	\$ 327,763	\$ -	\$ 8,175
RSVA - Retail Transmission Connection Charge	1586	-\$ 2,318,429	\$ 85,754	-\$ 2,318,429	\$ -	\$ -	\$ -	\$ -	\$ 85,754	\$ 207,496	-\$ 2,845	\$ 207,496	\$ -	-\$ 2,845
RSVA - Power (excluding Global Adjustment)	1588	-\$ 1,108,129	-\$ 329,879	-\$ 1,108,129	\$ -	\$ -	\$ -	\$ -	-\$ 329,879	\$ 152,578	-\$ 2,024	\$ 152,578	\$ -	-\$ 2,024
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 6,500,241	\$ 694,944	\$ 6,500,241	\$ -	\$ -	\$ -	\$ -	\$ 694,944	-\$ 30,785	-\$ 58	-\$ 30,785	\$ -	-\$ 58
Recovery of Regulatory Asset Balances	1590	-\$ 433,784		-\$ 433,784	\$ -	\$ -	\$ -	\$ -	\$ 0	-\$ 170,009		-\$ 170,009	\$ -	-\$ 0
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 9,706,350	-\$ 2,049,876	-\$ 9,706,350	\$ -	\$ -	\$ -	\$ -	-\$ 2,049,876	\$ 865,542	-\$ 36,069	\$ 865,542	\$ -	-\$ 36,069
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 16,206,592	\$ 2,744,820	\$ 16,206,592	\$ -	\$ -	\$ -	\$ -	-\$ 2,744,820	\$ 896,327	-\$ 36,010	\$ 896,327	\$ -	-\$ 36,010
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 6,500,241	\$ 694,944	\$ 6,500,241	\$ -	\$ -	\$ -	\$ -	\$ 694,944	-\$ 30,785	-\$ 58	-\$ 30,785	\$ -	-\$ 58
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>	\$ -	\$ 406,156	\$ -	\$ -	\$ -	\$ -	-\$ 528,587	-\$ 122,430	\$ -	\$ 5,660			\$ 5,660
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>	-\$ 2,997,579							-\$ 2,997,579	\$ 129,638	-\$ 23,906			\$ 105,732
<b>Group 1 Total + 1521 + 1562</b>		-\$ 12,703,929	-\$ 1,643,720	-\$ 9,706,350	\$ -	\$ -	\$ -	-\$ 528,587	-\$ 5,169,885	\$ 995,179	-\$ 54,314	\$ 865,542	\$ -	\$ 75,324
<b>The following is not included in the total claim but are included on a memo basis:</b>														
Board-Approved CDM Variance Account	1567								\$ -	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$ 558,645		\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 558,645	\$ -	-\$ 47,107			-\$ 47,107
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	\$ -	-\$ 28,532	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 28,532	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -	\$ 2,782,423	\$ 9,706,350	\$ -	\$ -	\$ -	\$ -	-\$ 6,923,927	\$ -	-\$ 51,627	-\$ 865,542		\$ 813,914

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 a credit, the disposition amount should be a credit, and if the Board decision is a debit, the disposition amount should be a debit).

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 the 2010 EDR process. If the Board decision is a credit, the disposition amount should be a credit, and if the Board decision is a debit, the disposition amount should be a debit. Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board 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. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transition costs in the 2010 EDR process. 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.



Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562. For more information, please refer to the instructions and further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 Continuity Schedule should be the year of the 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.

		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 <sup>5</sup>	Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 <sup>6, 7</sup>	Total Claim	As of Dec 31-10 <sup>4</sup>	Variance RRR vs. 2010 Balance (Principal + Interest)
<b>Group 1 Accounts</b>										
LV Variance Account	1550			-\$ 28,603	\$ 99	-\$ 420		28,924	-\$ 28,503	\$ -
RSVA - Wholesale Market Service Charge	1580			-\$ 3,934,482	-\$ 39,415	-\$ 57,837		4,031,734	-\$ 3,973,897	\$ -
RSVA - Retail Transmission Network Charge	1584			\$ 1,462,389	\$ 8,175	\$ 21,497		1,492,061	\$ 1,470,564	\$ -
RSVA - Retail Transmission Connection Charge	1586			\$ 85,754	-\$ 2,845	\$ 1,261		84,170	\$ 82,909	-\$ 0
RSVA - Power (excluding Global Adjustment)	1588			-\$ 329,879	-\$ 2,024	-\$ 4,849		336,752	-\$ 331,903	\$ -
RSVA - Power - Sub-Account - Global Adjustment	1588			\$ 694,944	-\$ 58	\$ 10,216		705,101	\$ 694,886	\$ -
Recovery of Regulatory Asset Balances	1590			\$ 0	-\$ 0	\$ 0		0	\$ -	-\$ 0
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595			\$ -	\$ -	\$ -		-	\$ -	\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595			\$ -	\$ -	\$ -		-	\$ -	\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		\$ -	\$ -	-\$ 2,049,876	-\$ 36,069	-\$ 30,133	\$ -	2,116,078	-\$ 2,085,945	-\$ 0
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		\$ -	\$ -	-\$ 2,744,820	-\$ 36,010	-\$ 40,349	\$ -	2,821,179	-\$ 2,780,830	-\$ 0
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ -	\$ -	\$ 694,944	-\$ 58	\$ 10,216	\$ -	705,101	\$ 694,886	\$ -
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>					-\$ 165		116,935	\$ 411,277	\$ 528,047
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>			-\$ 2,997,579	\$ 105,732	-\$ 44,064		2,935,911	-\$ 2,697,114	\$ 194,733
<b>Group 1 Total + 1521 + 1562</b>		\$ -	\$ -	-\$ 5,047,455	\$ 69,663	-\$ 74,363	\$ -	5,168,924	-\$ 4,371,781	\$ 722,780
<b>The following is not included in the total claim but are included on a memo basis:</b>										
Board-Approved CDM Variance Account	1567							\$ -		\$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	-\$ 558,645	-\$ 47,107	\$ -	\$ -			\$ -	-\$ 607,126	-\$ 1,374
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592							-\$ 28,532	-\$ 28,532	\$ 0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592							\$ -		\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -	\$ -	-\$ 6,923,927	\$ -	-\$ 101,782		6,211,795	-\$ 6,110,013	-\$ 0

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 a negative figure, the disposition amount should also 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 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 transition from 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.







Ontario Energy Board

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

Hydro One Brampton Networks Inc. - EB-2011-0174

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

Rate Class	Unit	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue <sup>1</sup>	1590 Recovery Share Proportion*	1595 Recovery Share Proportion (2008) <sup>2</sup>	1595 Recovery Share Proportion (2009) <sup>2</sup>
Residential	\$/kWh	1,123,427,772	-	228,954,580	-	33,304,286			
General Service Less Than 50 kW	\$/kWh	291,481,574	-	59,607,982	-	6,586,196			
General Service 50 to 699 kW	\$/kW	1,131,611,317	3,101,358	975,562,116	2,673,681	9,833,626			
General Service 700 to 4,999 kW	\$/kW	843,484,098	1,904,929	843,146,704	1,904,167	7,091,403			
Large Use	\$/kW	391,244,134	711,951	391,244,134	711,951	1,920,810			
Unmetered Scattered Load	\$/kWh	4,969,698	-	4,561,189	-	107,534			
Street Lighting	\$/kW	29,651,502	88,254	29,651,502	88,254	696,207			
Embedded Distributor	\$/kW	-	-	-	-	-			
Standby Power - APPROVED ON AN INTERIM BASIS	\$/kW	-	-	-	-	-			
Total		3,815,870,095	5,806,492	2,532,728,207	5,378,053	59,540,062	0%	0%	0%

Total Claim (including Accounts 1521 and 1562)	-\$	5,168,924
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Total Claim for Threshold Test (All Group 1 Accounts)	-\$	2,116,078
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Threshold Test <sup>3</sup> (Total Claim per kWh)	-	0.00055
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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.

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

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

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





Ontario Energy Board

Deferral/ Variance Account  
Work Form

Hydro One Brampton Networks Inc. - EB-2011-0174

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	1,123,427,772	29.44%	0	0	0	0	0	0	0	0	(34,427)	(34,427)
General Service Less Than 50 kW	\$/kWh	291,481,574	7.64%	0	0	0	0	0	0	0	0	(8,932)	(8,932)
General Service 50 to 699 kW	\$/kW	1,131,611,317	29.66%	0	0	0	0	0	0	0	0	(34,678)	(34,678)
General Service 700 to 4,999 kW	\$/kW	843,484,098	22.10%	0	0	0	0	0	0	0	0	(25,848)	(25,848)
Large Use	\$/kW	391,244,134	10.25%	0	0	0	0	0	0	0	0	(11,989)	(11,989)
Unmetered Scattered Load	\$/kWh	4,969,698	0.13%	0	0	0	0	0	0	0	0	(152)	(152)
Street Lighting	\$/kW	29,651,502	0.78%	0	0	0	0	0	0	0	0	(909)	(909)
Embedded Distributor	\$/kW	-	0.00%	0	0	0	0	0	0	0	0	0	0
Standby Power - APPROVED ON AN INTERIM BASIS	\$/kW	-	0.00%	0	0	0	0	0	0	0	0	0	0
Total		3,815,870,095	100.00%	(28,924)	(4,031,734)	1,492,061	84,170	(336,752)	0	0	0	(116,935)	(116,935)

\* RSVA - Power (Excluding Global Adjustment)

1588 RSVA - Power (Global Adjustment Sub-Account)

Rate Class	non-RPP kWh	% kWh	1588
Residential	228,954,580	9.04%	-
General Service Less Than 50 kW	59,607,982	2.35%	-
General Service 50 to 699 kW	975,562,116	38.52%	-
General Service 700 to 4,999 kW	843,146,704	33.29%	-
Large Use	391,244,134	15.45%	-
Unmetered Scattered Load	4,561,189	0.18%	-
Street Lighting	29,651,502	1.17%	-
Embedded Distributor	-	0.00%	-
Standby Power - APPROVED ON AN INTERIM BASIS	-	0.00%	-
Total	2,532,728,207	100.00%	705,101

Allocation of Account 1562

	% of Distribution Revenue	Allocation of Balance in Account 1562
Residential	55.9%	- 1,642,229
General Service Less Than 50 kW	11.1%	- 324,764
General Service 50 to 699 kW	16.5%	- 484,895
General Service 700 to 4,999 kW	11.9%	- 349,676
Large Use	3.2%	- 94,715
Unmetered Scattered Load	0.2%	- 5,302
Street Lighting	1.2%	- 34,330
Embedded Distributor	0.0%	-
Standby Power - APPROVED ON AN INTERIM BASIS	0.0%	-
Total	100.0%	- 2,935,911





Hydro One Brampton Networks Inc. - EB-2011-0174

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

Please indicate the Rate Rider Recovery Period (in years)

Rate Class	Unit	Billed kWh	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	1,123,427,772	-	-\$ 1,676,656	(\$0.00149 )	\$/kWh	\$ -	228,954,580	\$0.00000
General Service Less Than 50 kW	\$/kWh	291,481,574	-	-\$ 333,697	(\$0.00114 )	\$/kWh	\$ -	59,607,982	\$0.00000
General Service 50 to 699 kW	\$/kW	1,131,611,317	3,101,358	-\$ 519,572	(\$0.16753 )	\$/kW	\$ -	2,673,681	\$0.00000
General Service 700 to 4,999 kW	\$/kW	843,484,098	1,904,929	-\$ 375,524	(\$0.19713 )	\$/kW	\$ -	1,904,167	\$0.00000
Large Use	\$/kW	391,244,134	711,951	-\$ 106,704	(\$0.14988 )	\$/kW	\$ -	711,951	\$0.00000
Unmetered Scattered Load	\$/kWh	4,969,698	-	-\$ 5,455	(\$0.00110 )	\$/kWh	\$ -	4,561,189	\$0.00000
Street Lighting	\$/kW	29,651,502	88,254	-\$ 35,239	(\$0.39929 )	\$/kW	\$ -	88,254	\$0.00000
Embedded Distributor	\$/kW	-	-	\$ -	\$0.00000		\$ -	-	\$0.00000
Standby Power - APPROVED ON AN INTERIM BASIS	\$/kW	-	-	\$ -	\$0.00000		\$ -	-	\$0.00000
Total		3,815,870,095	5,806,492	-\$ 3,052,846			\$ -		



Hydro One Brampton Networks Inc. - EB-2011-0174

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
<b>Residential</b>					
Service Charge	\$	9.75	December 31, 2012		
Green Energy Act Initiatives Funding Adder	\$	0.02			
Rate Rider for Recovery of Stranded Meter Assets	\$	0.70			
	\$				
	\$				
	\$				
<b>General Service Less Than 50 kW</b>					
Service Charge	\$	17.61	December 31, 2012		
Green Energy Act Initiatives Funding Adder	\$	0.02			
Rate Rider for Recovery of Stranded Meter Assets	\$	2.37			
	\$				
	\$				
	\$				
<b>General Service 50 to 699 kW</b>					
Service Charge	\$	107.48	December 31, 2012		
Green Energy Act Initiatives Funding Adder	\$	0.02			
Rate Rider for Recovery of Stranded Meter Assets	\$	2.13			
	\$				
	\$				
	\$				
<b>General Service 700 to 4,999 kW</b>					
Service Charge	\$	1227.95			
Green Energy Act Initiatives Funding Adder	\$	0.02			
	\$				
	\$				
	\$				
	\$				
<b>Large Use</b>					

Service Charge	\$	4395.85		
Green Energy Act Initiatives Funding Adder	\$	0.02		
	\$			
	\$			
	\$			
Unmetered Scattered Load				
Service Charge (per connection)	\$	0.93		
	\$			
	\$			
	\$			
Street Lighting				
Service Charge (per connection)	\$	0.47		
	\$			
	\$			
	\$			
Embedded Distributor				
	\$			
	\$			
	\$			
Standby Power - APPROVED ON AN INTERIM BASIS				
	\$			
	\$			
	\$			



## Hydro One Brampton Networks Inc. - EB-2011-0174

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).

[illegible]

### General Service 700 to 4,999 kW

[illegible]

## Large Use

[illegible]

### Unmetered Scattered Load

[illegible]

## Street Lighting

[illegible]

## Embedded Distributor

[illegible]













Ontario Energy Board

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

Hydro One Brampton Networks Inc. - EB-2011-0174

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
<b>Residential</b>				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00650	4.615%	0.00680
<b>General Service Less Than 50 kW</b>				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00580	3.448%	0.00600
<b>General Service 50 to 699 kW</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	2.26460	3.899%	2.35290
<b>General Service 700 to 4,999 kW</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	2.53970	3.902%	2.63880
<b>Large Use</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	2.87440	3.900%	2.98650
<b>Unmetered Scattered Load</b>				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00580	3.448%	0.00600
<b>Street Lighting</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	1.88560	3.898%	1.95910
<b>Embedded Distributor</b>				
				0.00000
<b>Standby Power - APPROVED ON AN INTERIM BASIS</b>				
				0.00000



Ontario Energy Board

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

Hydro One Brampton Networks Inc. - EB-2011-0174

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
<b>Residential</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00500	6.000%	0.00530
<b>General Service Less Than 50 kW</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00430	4.651%	0.00450
<b>General Service 50 to 699 kW</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.67760	5.210%	1.76500
<b>General Service 700 to 4,999 kW</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.80330	5.207%	1.89720
<b>Large Use</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.08430	5.206%	2.19280
<b>Unmetered Scattered Load</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00430	4.651%	0.00450
<b>Street Lighting</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.39660	5.205%	1.46930

<b>Embedded Distributor</b>	
<b>Standby Power - APPROVED ON AN INTERIM BASIS</b>	




Hydro One Brampton Networks Inc. - EB-2011-0174

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 0.38%

Choose Stretch Factor Group | Associated Stretch Factor Value 0.2%

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	\$	9.75		0.01420	\$/kWh		0.380%	9.79	0.01425
General Service 50 to 699 kW	\$	17.61		0.01550	\$/kWh		0.380%	17.68	0.01556
General Service 700 to 4,999 kW	\$	107.48		2.41920	\$/kW		0.380%	107.89	2.42839
Large Use	\$	1,227.95	(72.08 )	3.53210	\$/kW	(0.20730)	0.380%	1,160.26	3.33743
Unmetered Scattered Load	\$	4,395.85		2.12930	\$/kW		0.380%	4,412.55	2.13739
Street Lighting	\$	0.93		0.01710	\$/kWh		0.380%	0.93	0.01716
Embedded Distributor	\$	0.47	0.34	4.89730	\$/kW	3.55740	0.380%	0.81	8.48683
Standby Power - APPROVED ON AN INTERIM BASIS	\$			0.06120	\$/kW		0.380%		0.06143
	\$			1.50470	\$/kW		0.380%		1.51042





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

**Hydro One Brampton Networks Inc. - EB-2011-0174**

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	1.0349
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0247
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0045





## Hydro One Brampton Networks Inc. - EB-2011-0174

UNIT	CURRENT
------	---------

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

### General Service 50 to 699 kW Classification

\$/kW	(0.7048)
-------	----------

### General Service 700 to 4,999 kW Classification

\$/kW	(0.8758)
-------	----------

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

\$/KWh	(0.0105)
%	(1.00)

## APPLICATION

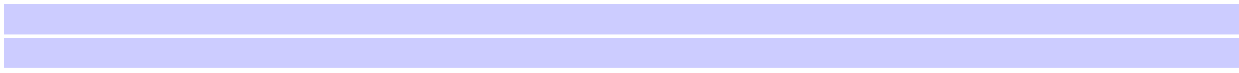
No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or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

[illegible]

\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	15.00
\$	30.00
\$	30.00
\$	125.00
\$	25.00





### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Disconnect/Reconnection for >300 volts - during regular hours	\$	60.00
Disconnect/Reconnection for >300 volts - after regular hours	\$	155.00

**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.

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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

# Hydro One Brampton Networks Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0174

### RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	9.79
Green Energy Act Initiatives Funding Adder	\$	0.02
Rate Rider for Recovery of Stranded Meter Assets	\$	0.70
Distribution Volumetric Rate	\$/kWh	0.0143
Rate Rider for Global Adjustment Sub-Account Disposition – App	\$/kWh	0.0013
Rate Rider for Deferral/Variance Account Disposition (2010) - Eff	\$/kWh	-0.002
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Re	\$/kWh	0.0012
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Re	\$/kWh	0.0001
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0015
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Connection	\$/kWh	0.0053

### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Hydro One Brampton Networks Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0174

### GENERAL SERVICE LESS THAN 50 KW SERVICE

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.68
Green Energy Act Initiatives Funding Adder	\$	0.02
Rate Rider for Recovery of Stranded Meter Assets	\$	2.37
Distribution Volumetric Rate	\$/kWh	0.0156
Rate Rider for Global Adjustment Sub-Account Disposition – App	\$/kWh	0.0013
Rate Rider for Deferral/Variance Account Disposition (2010) - Eff	\$/kWh	-0.002
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Re	\$/kWh	0.0012
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0011
Retail Transmission Rate – Network Service Rate	\$/kWh	0.006
Retail Transmission Rate – Line and Transformation Connection	\$/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

# Hydro One Brampton Networks Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0174

### GENERAL SERVICE 50 TO 699 KW SERVICE

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	107.89
Green Energy Act Initiatives Funding Adder	\$	0.02
Rate Rider for Recovery of Stranded Meter Assets	\$	2.13
Distribution Volumetric Rate	\$/kW	2.4284
Rate Rider for Global Adjustment Sub-Account Disposition – App	\$/kW	0.4861
Rate Rider for Deferral/Variance Account Disposition (2010) - Eff	\$/kW	-0.7321
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Re	\$/kW	0.0095
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Re	\$/kW	0.0257
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.1675
Retail Transmission Rate – Network Service Rate	\$/kW	2.3529
Retail Transmission Rate – Line and Transformation Connection	\$/kW	1.765

#### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Hydro One Brampton Networks Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0174

### GENERAL SERVICE 700 TO 4,999 KW SERVICE

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1160.26
Green Energy Act Initiatives Funding Adder	\$	0.02
Distribution Volumetric Rate	\$/kW	3.3374
Rate Rider for Global Adjustment Sub-Account Disposition – App \$/kW		0.5881
Rate Rider for Deferral/Variance Account Disposition (2010) - Eff \$/kW		-0.8881
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Re \$/kW		0.0447
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Re \$/kW		0.0172
Rate Rider for Deferral/Variance Account Disposition (2012) \$/kW		-0.1971
Retail Transmission Rate – Network Service Rate	\$/kW	2.6388
Retail Transmission Rate – Line and Transformation Connection	\$/kW	1.8972

#### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Hydro One Brampton Networks Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0174

### LARGE USE SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4412.55
Green Energy Act Initiatives Funding Adder	\$	0.02
Distribution Volumetric Rate	\$/kW	2.1374
Rate Rider for Global Adjustment Sub-Account Disposition – App	\$/kW	0.7109
Rate Rider for Deferral/Variance Account Disposition (2010) - Eff	\$/kW	-1.0611
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.1499
Retail Transmission Rate – Network Service Rate	\$/kW	2.9865
Retail Transmission Rate – Line and Transformation Connection	\$/kW	2.1928

### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Hydro One Brampton Networks Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0174

### UNMETERED SCATTERED LOAD SERVICE

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

It should be noted that this schedule does not list any charges, 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 Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.93
Distribution Volumetric Rate	\$/kWh	0.0172
Rate Rider for Global Adjustment Sub-Account Disposition – App	\$/kWh	0.0013
Rate Rider for Deferral/Variance Account Disposition (2010) - Eff	\$/kWh	-0.002
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0011
Retail Transmission Rate – Network Service Rate	\$/kWh	0.006
Retail Transmission Rate – Line and Transformation Connection	\$/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



# Hydro One Brampton Networks Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0174

### STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

It should be noted that this schedule does not list any charges, 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 Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	0.81
Distribution Volumetric Rate	\$/kW	8.4868
Rate Rider for Global Adjustment Sub-Account Disposition – App	\$/kW	0.4461
Rate Rider for Deferral/Variance Account Disposition (2010) - Eff	\$/kW	-0.6678
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.3993
Retail Transmission Rate – Network Service Rate	\$/kW	1.9591
Retail Transmission Rate – Line and Transformation Connection	\$/kW	1.4693

#### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Hydro One Brampton Networks Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0174

### STANDBY POWER - APPROVED ON AN INTERIM BASIS

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

It should be noted that this schedule does not list any charges, 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 Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Distribution Volumetric Rate	\$/kW	1.5104
------------------------------	-------	--------

#### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Hydro One Brampton Networks Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0174

### EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

It should be noted that this schedule does not list any charges, 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 Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Distribution Volumetric Rate	\$/kW	0.0614
------------------------------	-------	--------

#### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Hydro One Brampton Networks Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0174

### 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 Condition of Service.

#### APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, 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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.25
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# Hydro One Brampton Networks Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0174

### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand	\$/kW	0.00
General Service 50 to 699 kW Classification	\$/kW	(0.70)
General Service 700 to 4,999 kW Classification	\$/kW	(0.88)
Primary Metering Allowance for transformer losses – applied to n %		(1.00)

### SPECIFIC SERVICE CHARGES

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distribution System Operator of the Board, and amendments thereto as approved by the Board, which may be administered by the Board.

No charges to meet the costs of any work or service done or furnished for the purpose of this schedule shall be made except as permitted by this schedule, unless required by the Distribution System Operator's Licence 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 invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Incentive, the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustment, the Energy Benefit and the HST.

#### Customer Administration

Arrears certificate	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs)	\$	30.00
Special meter reads	\$	30.00
Special Billing Service (aggregation)	\$	125.00
Special Billing Service (sub-metering charge per meter)	\$	25.00

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Disconnect/Reconnection for >300 volts - during regular hour	\$	60.00
Disconnect/Reconnection for >300 volts - after regular hours	\$	155.00
Owner Requested Disconnection/Reconnection - during regular hours	\$	120.00
Owner Requested Disconnection/Reconnection - after regular hours	\$	155.00

# Hydro One Brampton Networks Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

### RETAIL SERVICE CHARGES (if applicable)

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the D Order of the Board, and amendments thereto as approved by the Board, which may be app administration of this schedule.

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

Unless specifically noted, this schedule does not contain any charges for the electricity corr 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 tha invoiced by a distributor and that are not subject to Board approval, such as the Debt Retire the Ministry of Energy Conservation and Renewable Energy Program, the Global Adjustme Energy Benefit and the HST.

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

One-time charge, per retailer, to establish the service agreerr	\$	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 reta	\$/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 pai	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the R Settlement Code directly to retailers and customers, if not delivered electronically throug 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 del	\$	2.00

#### LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0349
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0247
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	1.0045





Ontario Energy Board

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

Hydro One Brampton Networks Inc. - EB-2011-0174

Rate Class

Residential

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	9.75	9.79
Smart Meter Funding Adder	1.52	-
Service Charge Rate Rider(s)	1.51	0.72
Distribution Volumetric Rate	0.01420	0.01425
Distribution Volumetric Rate Rider(s)	(0.00150)	(0.00203)
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00650	0.00680
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.00500	0.00530
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	1.0349	1.0349

Consumption	800	kWh		kW	Current Loss Factor
RPP Tier One	600	kWh	Load Factor		Proposed Loss Factor

Residential	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)
Energy First Tier (kWh)	600.00	0.0680	40.80	600.00	0.0680	40.80	0.00
Energy Second Tier (kWh)	227.92	0.0790	18.01	227.92	0.0790	18.01	0.00
Sub-Total: Energy			58.81			58.81	0.00
Service Charge	1	9.75	9.75	1	9.79	9.79	0.04
Service Charge Rate Rider(s)	1	3.03	3.03	1	0.72	0.72	-2.31
Distribution Volumetric Rate	800	0.0142	11.36	800	0.0143	11.40	0.04
Low Voltage Volumetric Rate	800	0.0000	0.00	800	0.0000	0.00	0.00
Distribution Volumetric Rate Rider(s)	800	(0.0015)	(1.20)	800	(0.0020)	(1.63)	-0.43
Total: Distribution			22.94			20.28	-2.66
Retail Transmission Rate – Network Service Rate	827.92	0.0065	5.38	827.92	0.0068	5.63	0.25
Retail Transmission Rate – Line and Transformation Connection Service Rate	827.92	0.0050	4.14	827.92	0.0053	4.39	0.25
Total: Retail Transmission			9.52			10.02	0.50
Sub-Total: Delivery (Distribution and Retail Transmission)			32.46			30.30	-2.16
Wholesale Market Service Rate	827.92	0.0052	4.31	827.92	0.0052	4.31	0.00
Rural Rate Protection Charge	827.92	0.0013	1.08	827.92	0.0013	1.08	0.00
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00
Sub-Total: Regulatory			5.63			5.63	
Debt Retirement Charge (DRC)	800.00	0.00700	5.60	800	0.0070	5.60	0.00
Total Bill before Taxes			102.50			100.34	-2.16
HST		13%	13.32		13%	13.04	-0.28
Total Bill			115.82			113.38	-2.44
Ontario Clean Energy Benefit (OCEB)		(10%)	-11.58		(10%)	-11.34	
Total Bill (less OCEB)			104.24			102.04	(2.20)



1.0349
1.0349

Change (%)	% of Total Bill
0.00%	35.98%
0.00%	15.88%
0.00%	51.87%
0.38%	8.63%
(76.24)%	0.64%
0.38%	10.06%
0.00%	0.00%
35.63%	(1.44)%
(11.58)%	17.89%
4.62%	4.97%
6.00%	3.87%
5.22%	8.84%
(6.66)%	26.72%
0.00%	3.80%
0.00%	0.95%
0.00%	0.22%
	4.97%
0.00%	4.94%
(2.11)%	88.50%
(2.11)%	11.50%
(2.11)%	100.00%
(2.11)%	



**TAB 13**  
**SCHEDULE 0.0 APPENDIX 1**  
**SPC ASSESSMENT INVOICE**

**Revised Invoice**  
Ministry of Energy and Infrastructure  
Conservation and Renewable Energy Program Costs

**To:** Hydro One Brampton Networks Inc.  
175 Sandalwood Pkwy West  
Brampton, ON L7A 1E8  
Attn: Scott Miller, Manager, Reg. Affairs

**Item Description:**

Assessment for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program Costs.

Quote-part pour les coûts des programme de conservation et d'énergie renouvelable du ministère de l'Énergie et de l'Infrastructure.

Customer No./No du client <b>472585</b>
Customer Site No./ N° d'emplacement du client 1060833
Invoice Date/Date de la facture <b>April 16, 2010</b>
Invoice No./ N° de la facture 50034
Due Date/ Date d'échéance <b>July 30, 2010</b>
Payment Amount/ Montant remis <b>CAD \$ 1,457,455</b>

*Questions related to the remittance should be directed to the Non-Tax Revenue Management Branch Contact Centre at 1-877-535-0554 or Fax (416) 326-5177. Les questions concernant la remise doivent être posées à l'InfoCentre de la Direction de la gestion des revenus non fiscaux au 1 877 535-0554 ou par télécopieur au 416 326-5177.*

*This assessment was calculated by the Ontario Energy Board, 2300 Yonge St. 27<sup>th</sup> Floor, P.O. Box 2319, Toronto, ON M4P 1E4. Questions related to the invoice should be directed to the Market Operations Hotline 416-440-7604. La présente quote-part a été fixée par la Commission de l'énergie de l'Ontario, 2300, rue Yonge, 27<sup>e</sup> étage, case postale 2319, Toronto (Ontario) M4P 1E4. Les questions relatives à la facture doivent être posées au service de téléassistance du service Activités du marché : 416 440-7604.*

**Payments are to be made to the Minister of Finance not the Ontario Energy Board.**  
**Les paiements doivent être faits au ministre des Finances et non à la Commission de l'énergie de l'Ontario.**

Detach here/ Détacher ici



Ministry of Finance/Ministère des Finances  
Payment Processing Centre/Centre de traitement des paiements  
33 King St. West/33 rue King Ouest  
PO Box 647/CP 647  
Oshawa, ON L1H 8X3

Please detach and return this portion with your payment in the enclosed envelope. Make your cheque or money order payable to the Minister of Finance. Veuillez détacher et retourner cette partie avec votre remise dans l'enveloppe ci-jointe. Libellez votre chèque ou votre mandat à l'ordre du ministre des Finances.

Hydro One Brampton Networks Inc.  
175 Sandalwood Pkwy West  
Brampton, ON L7A 1E8  
Attn: Scott Miller, Manager, Reg. Affairs

Customer No. / N° du client 472585
Customer Site No./ N° d'emplacement du client 1060833
Invoice No./ N° de la facture 50034
Payment Amount / Montant remis <b>CAD \$ .</b>

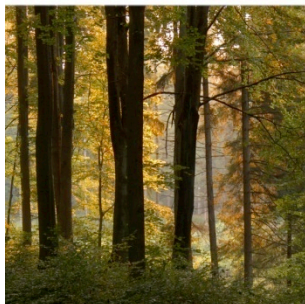
**Applying your payment to a specific invoice:** (Indicate the invoice number and amount to be applied)

Invoice Number	Amount
	\$ <input type="text"/>
	\$ <input type="text"/>
	\$ <input type="text"/>
	\$ <input type="text"/>

Invoice Number	Amount
	\$ <input type="text"/>
	\$ <input type="text"/>
	\$ <input type="text"/>
	\$ <input type="text"/>
	\$ <input type="text"/>

**TAB 13**  
**SCHEDULE 0.0 APPENDIX 2**  
**THIRD PARTY REVIEW –**  
**UPDATED LRAM CLAIM**

# Hydro One Brampton Networks Inc. LRAM





Third party review:

Hydro One Brampton Networks Inc. LRAM  
claims



This document was prepared for Hydro One Brampton Networks Inc. by IndEco Strategic Consulting Inc.

For additional information about this document, please contact:

IndEco Strategic Consulting Inc.  
77 Mowat Avenue, Suite 412  
Toronto, ON, Canada  
M6K 3E3

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E-mail: **info@indeco.com**

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IndEco report B1701

3 November 2011



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# Contents

Executive summary .....	v
Introduction.....	1
What is the lost revenue adjustment mechanism (LRAM) .....	1
Sources of information .....	1
Scope .....	3
Requested LRAM amounts .....	4
LRAM inputs .....	4
Findings .....	9
References.....	10
Appendix A. Inputs used for TRC and energy savings calculations .....	11

---

## List of tables

Table 1 – Source of information used for the calculation of the LRAM claim .....	5
Table 2 – Cumulative net program energy savings and demand savings by rate class through December 31 2011 .....	6
Table 3 – Cumulative gross program energy savings and peak demand savings by rate class through December 31 2011 .....	7
Table 4 – Distribution rates per rate class.....	7
Table 5 – Summary of requested LRAM amounts in 2012\$ <sup>1</sup> .....	8
Table 6 – LRAM amounts by rate class in 2012\$.....	9
Table 7 – LRAM inputs and contribution to the total LRAM for all measures. ....	11
Table 8 –LRAM contributions and carrying charges. ....	31

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## Executive summary

A third party review of the Conservation and Demand Management (CDM) programs run by Hydro One Brampton Networks Inc. (HOBNI) was required as part of its application to the Ontario Energy Board (OEB) for collection of Lost Revenue Adjustment Mechanism (LRAM) claims.

IndEco Strategic Consulting Inc. (IndEco) acted as third party reviewer by examining the participant rates, equipment specifications, and calculations that enter into the energy savings associated with HOBNI's CDM portfolio. The review was completed as detailed in the OEB *Guidelines for Electricity Distributor Conservation and Demand Management*.

The third party review included HOBNI's CDM activities in 2009 and 2010 supported through Ontario Power Authority (OPA) funding for the period between January 1 2009 and December 31 2011.

Lost revenues are calculated using estimated energy savings or monthly peak demand savings using the best available and most current input assumptions. Energy savings are those from the results of OPA's program evaluations. In the span of three years, these savings totalled over 12 GWh in the residential rate class and 21 GWh in the GS < 50 kW rate class. Savings in the GS 50 to 699 kW and the GS 700 to 4,999 kW rate classes totalled approximately 41 and 10 MW-months, respectively.

IndEco concludes that HOBNI's electricity rates should be adjusted to reflect an LRAM claim of \$609,077. This LRAM claim updates and replaces the LRAM claim of \$597,745 originally filed in OEB case number EB-2011-0174. The original LRAM claim was based on preliminary 2010 OPA program results. The adjusted LRAM claim of \$609,077 is based on final 2010 OPA program results, and removes a portion of energy savings associated with 2009 programs that were accounted for in HOBNI's 2011 load forecast. All other calculations and input assumptions between the LRAM originally filed in EB-2011-0174 and the updated LRAM claim found within this report remain the same.



---

## Introduction

### *What is the lost revenue adjustment mechanism (LRAM)*

Lost Revenue Adjustment Mechanism claims can benefit a local distribution company (LDC) by removing the disincentive for energy conservation.

LRAM is designed to ensure that the LDC does not have a disincentive to promote energy efficiency and energy conservation by compensating the LDC for revenues lost as a result of its conservation initiatives. It requires the calculation of electricity savings over the period between the last rate application, and the time of the application. In turn, this calculation requires information on what the electricity use would have been in the absence of the LDC initiatives, and what it was with the LDC initiative. Some of the inputs to the calculation include: hours the equipment is used, wattage rating of the old and new equipment, and lifetime of the equipment if it is less than the period over which the LRAM is being claimed. Also required are the number of participants, or pieces of equipment installed, and an estimate of the free-rider rate, which is the fraction of the savings that would have occurred anyway, in the absence of the program. These savings are estimated for each rate class, and revenue losses are determined by multiplying those losses by the cost of distribution per unit for each rate class. Carrying charges are calculated using deferral and variance account interest rates prescribed by the OEB.<sup>1</sup>

### *Sources of information*

Although these input data requirements are sometimes measured, they sometimes are values from published sources, or assumptions provided by the Ontario Energy Board, or other reputable agencies. For some types of programs, such as large scale distribution of compact fluorescent bulbs, it would be impractical to measure the hours each bulb is used, for example, and therefore these published sources provide an average value that is typical for this equipment type.

In some cases, estimated values for a particular component of the calculation are available from multiple sources. In these cases, information is taken from the sources highest in the information hierarchy. The information hierarchy (from greatest to least confidence) for LRAM calculations is:

- 1 Information or results from an OPA conducted or sponsored evaluation of the specific program (e.g. OPA 2011a)
- 2 Information or results from a third-party evaluation of the specific program

---

<sup>1</sup> For prescribed interest rates, see <http://www.oeb.gov.on.ca/OEB/Industry/Rules+and+Requirements/Rules+Codes+Guidelines+and+Forms/Prescribed+Interest+Rates>

- 3 Information or results from a site-specific assessment of the application of the technology, including on-site measurement or survey of the specific customer
- 4 Manufacturer specifications for energy use/demand of the specific technology installed
- 5 Information from the OPA's most current measures and assumptions lists (OPA 2011c, OPA 2011d)
- 6 Information from earlier OPA measures and assumptions lists
- 7 Information from the OEB's TRC guide list of measures and assumptions (OEB 2008b).

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## Scope

This review examines the measures, energy savings, and equipment specifications for programs run under contract to the Ontario Power Authority (OPA) in 2009 and 2010. Lost revenues associated with these programs are estimated through December 31 2011.

This LRAM claim updates and replaces the LRAM claim of \$597,745 originally filed in OEB case number EB-2011-0174. The original LRAM claim was based on preliminary 2010 OPA program results. The adjusted LRAM claim of \$609,077 is based on final 2010 OPA program results, and removes a portion of energy savings associated with 2009 programs that were accounted for in HOBNI's 2011 load forecast. All other calculations and input assumptions between the LRAM originally filed in EB-2011-0174 and the updated LRAM claim found within this report remain the same.

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## Requested LRAM amounts

### *LRAM inputs*

IndEco finds that appropriate measure specifications were used to calculate program energy savings and lost revenues. For the calculation of LRAM claims, the '2006-2009 Final OPA CDM results Hydro One Brampton Networks Inc.' and the '2010 OPA Final results Hydro One Brampton Networks Inc.' were used as a sources of inputs for 2009 and 2010 OPA funded CDM programs. These evaluated results have been adopted in accordance with Board recommendations that "The Board would consider an evaluation by the OPA or a third party designated by the OPA to be sufficient."<sup>2</sup> OPA advises that these estimates are prepared in a manner consistent with OPA current practice, and are the same values used to report progress against provincial conservation targets.

A summary list of the assumption sources used for the calculation of the LRAM claim is provided in Table 1.

The measure inputs used to calculate LRAM claims can be found in Table 7 in Appendix A.

Table 2 and Table 3 show the net and gross energy savings or demand reductions of each program by rate class. OPA program energy savings in Table 2 and Table 3 were acquired directly from spreadsheets provided by the OPA.

Energy savings were converted to LRAM values by using HOBNI distribution rates. Distribution rates are in Table 4.

The requested LRAM is presented in Table 5.

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<sup>2</sup> OEB 2008a. Guidelines for Electricity Distributor Conservation and Demand Management. p.28



Table 1 – Source of information used for the calculation of the LRAM claim

<b>Funding source</b>	<b>Rate class</b>	<b>Program</b>	<b>Source of LRAM inputs</b>
OPA	Residential	2009 Great Refrigerator Roundup	OPA 2011a
OPA	Residential	2009 Cool Savings Rebate	OPA 2011a
OPA	Residential	2009 Every Kilowatt Counts Power Savings Event	OPA 2011a
OPA	Residential	2009 peaksaver®	OPA 2011a
OPA	GS 50 to 699 kW and GS 700 to 4,999 kW	2009 Electricity Retrofit Incentive	OPA 2011a
OPA	GS < 50 kW	2009 High Performance New Construction	OPA 2011a
OPA	GS < 50 kW	2009 Power Savings Blitz	OPA 2011a
OPA	Residential	2010 Great Refrigerator Roundup	OPA 2011b
OPA	Residential	2010 Cool Savings Rebate	OPA 2011b
OPA	Residential	2010 Every Kilowatt Counts Power Savings Event	OPA 2011b
OPA	Residential	2010 peaksaver®	OPA 2011b
OPA	GS 50 to 699 kW and GS 700 to 4,999 kW	2010 Electricity Retrofit Incentive	OPA 2011b
OPA	GS < 50 kW	2010 High Performance New Construction	OPA 2011b
OPA	GS < 50 kW	2010 Power Savings Blitz	OPA 2011b
OPA	GS < 50 kW	2010 Multifamily Energy Efficiency Rebates	OPA 2011b

Table 2 – Cumulative net program energy savings and demand savings by rate class through December 31 2011

Funding source	Program	Year	Residential (kWh)	GS < 50 kW (kWh)	GS 50 to 699 kW (kW-mo)	GS 700 to 4,999 kW (kW-mo)
OPA	Cool Savings Rebate	2009	2,449,651			
		2010	1,764,158			
	Electricity Retrofit Incentive	2009			29,174	7,755
		2010			12,015	3,194
	Every Kilowatt Counts Power Savings Event	2009	4,141,734			
		2010	1,091,429			
	Great Refrigerator Roundup	2009	1,818,973			
		2010	1,194,665			
	High Performance New Construction	2009		883,020		
		2010		1,972,200		
	Multifamily Energy Efficiency Rebates	2010		4,922,679		
	peaksaver®	2009	1,705			
		2010	1,649			
	Power Savings Blitz	2009		6,355,506		
		2010		7,478,655		
Total savings			12,463,965	21,612,060	41,189	10,949

1. Rates for general service rate class of customers rated at greater than 50 kW are on a monthly demand basis (kW), not an energy one (kWh). Lost revenue results when the customer's monthly peak demand is lower than it otherwise would be as a result of the CDM initiatives. These are measured in kW-month, which is the reduction within one month of the peak kilowatt demand. (So a 2 kW-month reduction could be realized by reducing the peak demand in the month by 1 kW for two months, or by 2 kW for one month.) Excluded are peak demand reductions associated with demand response programs, which are not anticipated to impact on revenues.

Table 3 – Cumulative gross program energy savings and peak demand savings by rate class through December 31 2011

Funding source	Program	Year	Residential (kWh)	GS < 50 kW (kWh)	GS 50 to 699 kW (kW-mo)	GS 700 to 4,999 kW (kW-mo)	
OPA	Cool Savings Rebate	2009	5,733,375				
		2010	4,110,977				
	Electricity Retrofit Incentive	2009			46,150	12,268	
		2010			23,681	6,295	
	Every Kilowatt Counts Power Savings Event	2009	10,869,253				
		2010	2,360,002				
	Great Refrigerator Roundup	2009	3,397,302				
		2010	2,231,910				
	High Performance New Construction	2009		1,261,457			
		2010		2,817,428			
	Multifamily Energy Efficiency Rebates	2010		6,682,742			
	peaksaver®	2009	1,894				
		2010	1,814				
	Power Savings Blitz	2009		6,690,007			
		2010		7,496,020			
Total savings			28,706,526	24,947,655	69,831	18,563	

Table 4 – Distribution rates per rate class

Rate Class	Units	2009	2010	2011
Residential	\$/kWh	0.0157	0.0155	0.0142
GS < 50 kW	\$/kWh	0.0181	0.0179	0.0155
GS 50 to 699 kW	\$/kW	2.3347	2.3075	2.4192
GS 700 to 4,999 kW	\$/kW	3.8026	3.7582	3.5321

1. Rates in 2009 and 2010 were set on May 1 of each year. The rates for 2009 and 2010 above are blended to reflect the fact that for January to April, the rates are those of the previous calendar year. Rates for 2011 were set for January 1 2011 and as such, 2011 rates are not blended.

Table 5 – Summary of requested LRAM amounts in 2012\$<sup>1</sup>

Funding source	Program	Year	Residential (kWh)	GS < 50 kW (kWh)	GS 50 to 699 kW (kW-mo)	GS 700 to 4,999 kW (kW-mo)	LRAM
OPA	Cool Savings Rebate	2009	\$28,042	\$0	\$0	\$0	\$28,042
		2010	\$26,592	\$0	\$0	\$0	\$26,592
	Electricity Retrofit Incentive	2009	\$0	\$0	\$50,894	\$20,970	\$71,864
		2010	\$0	\$0	\$28,812	\$11,817	\$40,629
	Every Kilowatt Counts Power Savings Event	2009	\$47,688	\$0	\$0	\$0	\$47,688
		2010	\$16,451	\$0	\$0	\$0	\$16,451
	Great Refrigerator Roundup	2009	\$20,822	\$0	\$0	\$0	\$20,822
		2010	\$18,008	\$0	\$0	\$0	\$18,008
	High Performance New Construction	2009	\$0	\$11,620	\$0	\$0	\$11,620
		2010	\$0	\$33,436	\$0	\$0	\$33,436
	Multifamily Energy Efficiency Rebates	2010	\$0	\$83,458	\$0	\$0	\$83,458
	peaksaver®	2009	\$20	\$0	\$0	\$0	\$20
		2010	\$25	\$0	\$0	\$0	\$25
	Power Savings Blitz	2009	\$0	\$83,631	\$0	\$0	\$83,631
		2010	\$0	\$126,791	\$0	\$0	\$126,791
Total savings			\$157,648	\$338,936	\$79,706	\$32,787	\$609,077

1. LRAM amounts by program and program year, and program totals are for energy (or demand) reductions for the years 2009 through December 31 2011.

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## Findings

IndEco has reviewed the input values associated with 2009 and 2010 OPA-funded programs.

IndEco has concluded that sufficient detail and documentation exists to recommend increasing Hydro One Brampton Networks Inc.'s distribution rates in order to collect \$609,077 in LRAM, allocated by rate class as shown in Table 6.

*Table 6 – LRAM amounts by rate class in 2012\$*

<b>Rate class</b>	<b>LRAM</b>
Residential	\$157,648
GS < 50 kW	\$338,936
GS 50 to 699 kW	\$79,706
GS 700 to 4,999 kW	\$32,787
Large Use	\$0
Unmetered Scattered Load	\$0
Standby Power	\$0
Sentinel Lighting	\$0
Street Lighting	\$0
Embedded Distributor	\$0
<b>Total</b>	<b>\$609,077</b>

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## References

- Ontario Energy Board. (OEB) 2007. Report of the Board on the Regulatory Framework for Conservation and Demand Management by Ontario Electricity Distributors in 2007 and Beyond. (March 2)
- Ontario Energy Board. (OEB) 2008a. Guidelines for Electricity Distributor Conservation and Demand Management. (March 28)
- Ontario Energy Board (OEB) 2008b. Inputs and Assumptions for Calculating Total Resource Cost. (March 28)
- Ontario Power Authority. (OPA) 2011a. 2006-2009 Final OPA CDM results. Hydro One Brampton Networks Inc. E-mail from J. Yue (OPA) dated 24 January
- Ontario Power Authority. (OPA) 2011b. 2010 Final CDM Results Summary Hydro One Brampton Networks Inc. Toronto: OPA release 19 September
- Ontario Power Authority. (OPA) 2011c. 2011 prescriptive measures and assumptions. Toronto: OPA Release March 7, 2011. Source: <http://powerauthority.on.ca/evaluation-measurement-and-verification/measures-assumptions-lists>
- Ontario Power Authority. (OPA) 2011d. 2011 quasi-prescriptive measures and assumptions. Toronto: OPA Release March 7, 2011 From: <http://powerauthority.on.ca/evaluation-measurement-and-verification/measures-assumptions-lists>

## Appendix A. Inputs used for TRC and energy savings calculations

Table 7 – LRAM inputs and contribution to the total LRAM for all measures.

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
2009 Great Refrigerator Roundup	Bottom Freezer Fridge - Not Replaced - Running Part Time (38% of the time)	0.3	5	46%	674	0.094	\$4	OPA 2011a
2009 Great Refrigerator Roundup	Bottom Freezer Fridge - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	0.1	5	46%	454	0.063	\$1	OPA 2011a
2009 Great Refrigerator Roundup	Bottom Freezer Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	0.6	5	46%	498	0.070	\$5	OPA 2011a
2009 Great Refrigerator Roundup	Bottom Freezer Fridge - Not Replaced - Running All Time (100% of time)	2.1	5	46%	1,769	0.246	\$68	OPA 2011a
2009 Great Refrigerator Roundup	Bottom Freezer Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time)	0.8	5	46%	1,193	0.167	\$17	OPA 2011a
2009 Great Refrigerator Roundup	Bottom Freezer Fridge - Energy Star Unit Replacement - Running All Time (100% of time)	4.0	5	46%	1,308	0.183	\$98	OPA 2011a
2009 Great Refrigerator Roundup	Chest Freezer - Standard Efficiency Unit Replacement - Running Part Time (26% of the time)	2.2	4	48%	247	0.034	\$10	OPA 2011a
2009 Great Refrigerator Roundup	Chest Freezer - Energy Star Unit Replacement - Running Part Time	10.2	4	48%	261	0.036	\$47	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
	(26% of the time)							
2009 Great Refrigerator Roundup	Chest Freezer - Not Replaced - Running All Time (100% of time)	80.8	4	48%	1,096	0.153	\$1,575	OPA 2011a
2009 Great Refrigerator Roundup	Chest Freezer - Standard Efficiency Unit Replacement - Running All Time (100% of time)	22.3	4	48%	959	0.133	\$381	OPA 2011a
2009 Great Refrigerator Roundup	Chest Freezer - Energy Star Unit Replacement - Running All Time (100% of time)	102.0	4	48%	1,012	0.141	\$1,835	OPA 2011a
2009 Great Refrigerator Roundup	Side by Side Fridge-Freezer - Not Replaced - Running Part Time (38% of the time)	5.1	5	46%	507	0.071	\$48	OPA 2011a
2009 Great Refrigerator Roundup	Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	1.9	5	46%	260	0.036	\$9	OPA 2011a
2009 Great Refrigerator Roundup	Side by Side Fridge-Freezer - Energy Star Unit Replacement - Running Part Time (38% of the time)	9.9	5	46%	309	0.043	\$57	OPA 2011a
2009 Great Refrigerator Roundup	Side by Side Fridge-Freezer - Not Replaced - Running All Time (100% of time)	36.8	5	46%	1,331	0.185	\$911	OPA 2011a
2009 Great Refrigerator Roundup	Side by Side Fridge-Freezer - Standard Efficiency Unit Replacement - Running All Time (100% of time)	13.6	5	46%	682	0.095	\$173	OPA 2011a
2009 Great	Side by Side Fridge-Freezer - Energy	71.6	5	46%	812	0.113	\$1,081	OPA 2011a



<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
Refrigerator Roundup	Star Unit Replacement - Running All Time (100% of time)							
2009 Great Refrigerator Roundup	Single Door Fridge - Not Replaced - Running Part Time (38% of the time)	3.5	5	46%	418	0.058	\$27	OPA 2011a
2009 Great Refrigerator Roundup	Single Door Fridge - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	1.3	5	46%	237	0.033	\$6	OPA 2011a
2009 Great Refrigerator Roundup	Single Door Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	6.7	5	46%	273	0.038	\$34	OPA 2011a
2009 Great Refrigerator Roundup	Single Door Fridge - Not Replaced - Running All Time (100% of time)	25.0	5	46%	1,097	0.153	\$511	OPA 2011a
2009 Great Refrigerator Roundup	Single Door Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time)	9.3	5	46%	623	0.087	\$107	OPA 2011a
2009 Great Refrigerator Roundup	Single Door Fridge - Energy Star Unit Replacement - Running All Time (100% of time)	48.6	5	46%	718	0.100	\$650	OPA 2011a
2009 Great Refrigerator Roundup	Small Fridge (under 10 cubic feet) - Not Replaced - Running Part Time (38% of the time)	0.2	5	46%	466	0.065	\$2	OPA 2011a
2009 Great Refrigerator Roundup	Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	0.1	5	46%	252	0.035	\$0	OPA 2011a
2009 Great Refrigerator Roundup	Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running Part Time (38% of the time)	0.3	5	46%	295	0.041	\$2	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
2009 Great Refrigerator Roundup	Small Fridge (under 10 cubic feet) - Not Replaced - Running All Time (100% of time)	1.3	5	46%	1,225	0.170	\$29	OPA 2011a
2009 Great Refrigerator Roundup	Small Fridge (under 10 cubic feet) - Standard Efficiency Unit Replacement - Running All Time (100% of time)	0.5	5	46%	662	0.092	\$6	OPA 2011a
2009 Great Refrigerator Roundup	Small Fridge (under 10 cubic feet) - Energy Star Unit Replacement - Running All Time (100% of time)	2.5	5	46%	775	0.108	\$36	OPA 2011a
2009 Great Refrigerator Roundup	Top Freezer Fridge - Not Replaced - Running Part Time (38% of the time)	28.5	5	46%	470	0.065	\$249	OPA 2011a
2009 Great Refrigerator Roundup	Top Freezer Fridge - Standard Efficiency Unit Replacement - Running Part Time (38% of the time)	10.5	5	46%	252	0.035	\$49	OPA 2011a
2009 Great Refrigerator Roundup	Top Freezer Fridge - Energy Star Unit Replacement - Running Part Time (38% of the time)	55.4	5	46%	295	0.041	\$304	OPA 2011a
2009 Great Refrigerator Roundup	Top Freezer Fridge - Not Replaced - Running All Time (100% of time)	205.9	5	46%	1,234	0.172	\$4,729	OPA 2011a
2009 Great Refrigerator Roundup	Top Freezer Fridge - Standard Efficiency Unit Replacement - Running All Time (100% of time)	76.3	5	46%	661	0.092	\$939	OPA 2011a
2009 Great Refrigerator Roundup	Top Freezer Fridge - Energy Star Unit Replacement - Running All Time (100% of time)	400.4	5	46%	776	0.108	\$5,782	OPA 2011a
2009 Great Refrigerator Roundup	Upright Freezer - Not Replaced - Running Part Time (26% of the time)	2.0	4	48%	365	0.051	\$13	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
2009 Great Refrigerator Roundup	Upright Freezer - Standard Efficiency Unit Replacement - Running Part Time (26% of the time)	0.6	4	48%	180	0.025	\$2	OPA 2011a
2009 Great Refrigerator Roundup	Upright Freezer - Energy Star Unit Replacement - Running Part Time (26% of the time)	2.6	4	48%	189	0.026	\$9	OPA 2011a
2009 Great Refrigerator Roundup	Upright Freezer - Not Replaced - Running All Time (100% of time)	20.2	4	48%	1,416	0.197	\$509	OPA 2011a
2009 Great Refrigerator Roundup	Upright Freezer - Standard Efficiency Unit Replacement - Running All Time (100% of time)	5.6	4	48%	697	0.097	\$69	OPA 2011a
2009 Great Refrigerator Roundup	Upright Freezer - Energy Star Unit Replacement - Running All Time (100% of time)	25.5	4	48%	736	0.102	\$334	OPA 2011a
2009 Great Refrigerator Roundup	Dehumidifier - Not Replaced - Running All Time (100% of time)	1.6	4	64%	960	0.972	\$19	OPA 2011a
2009 Great Refrigerator Roundup	Dehumidifier - Standard Efficiency Unit Replacement - Running All Time (100% of time)	0.9	4	64%	540	0.547	\$6	OPA 2011a
2009 Great Refrigerator Roundup	Dehumidifier - Energy Star Unit Replacement - Running All Time (100% of time)	2.6	4	64%	463	0.468	\$15	OPA 2011a
2009 Great Refrigerator Roundup	Window Air Conditioner - Not Replaced - Running All Time (100% of time)	4.4	3	64%	371	0.375	\$20	OPA 2011a
2009 Great Refrigerator Roundup	Window Air Conditioner - Standard Efficiency Unit Replacement - Running All Time (100% of time)	0.6	3	64%	118	0.119	\$1	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
2009 Great Refrigerator Roundup	Window Air Conditioner - Energy Star Unit Replacement - Running All Time (100% of time)	2.1	3	64%	141	0.142	\$4	OPA 2011a
2009 Cool Savings Rebate	Energy Star® 14.5 SEER (Tier 1) Central Air Conditioner (CAC)	277.2	18	42%	113	0.123	\$620	OPA 2011a
2009 Cool Savings Rebate	Energy Star® 14.5 SEER (Tier 1) Central Air Conditioner (CAC) with change in behaviour	43.3	18	42%	317	0.346	\$272	OPA 2011a
2009 Cool Savings Rebate	Energy Star® 15.0 SEER (Tier 2) Central Air Conditioner (CAC)	728.4	18	42%	177	0.193	\$2,555	OPA 2011a
2009 Cool Savings Rebate	Energy Star® 15.0 SEER (Tier 2) Central Air Conditioner (CAC) with change in behaviour	113.7	18	42%	366	0.400	\$826	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHRI Matched CAC & Furnace, Continuous Fan, No change	61.9	19	60%	2,773	1.658	\$2,340	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHRI Matched CAC & Furnace, Non-continuous Fan, No change	254.2	19	60%	324	0.183	\$1,124	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, AHRI Matched CAC & Furnace, Continuous Fan, Change from non-	20.2	19	60%	91	0.054	\$25	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
	continuous							
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Continuous Fan, No change	109.2	19	60%	2,823	1.687	\$4,203	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Non-continuous Fan, No change	448.7	19	60%	373	0.211	\$2,283	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Unmatched CAC & Furnace, Continuous Fan, Change from non-continuous	35.6	19	60%	140	0.084	\$68	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Continuous Fan, No change	17.9	19	60%	1,535	0.837	\$375	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed before 1980, Heating only, Non-continuous Fan, No change	73.5	19	60%	324	0.177	\$325	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home	5.8	19	60%	192	0.105	\$15	OPA 2011a

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
	constructed before 1980, Heating only, Continuous Fan, Change from non-continuous							
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, AHRI Matched CAC & Furnace, Continuous Fan, No change	72.6	19	60%	2,867	1.714	\$2,839	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, AHRI Matched CAC & Furnace, Non-continuous Fan, No change	298.4	19	60%	207	0.117	\$843	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, AHRI Matched CAC & Furnace, Continuous Fan, Change from non-continuous	23.7	19	60%	(49)	(0.029)	(\$16)	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Unmatched CAC & Furnace, Continuous Fan, No change	128.2	19	60%	2,927	1.750	\$5,116	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Unmatched CAC & Furnace, Non-continuous	526.7	19	60%	267	0.151	\$1,919	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
	Fan, No change							
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Unmatched CAC & Furnace, Continuous Fan, Change from non-continuous	41.8	19	60%	11	0.007	\$6	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Continuous Fan, No change	21.0	19	60%	1,570	0.856	\$450	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Non-continuous Fan, No change	86.3	19	60%	207	0.113	\$244	OPA 2011a
2009 Cool Savings Rebate	Furnace with Electronically Commutated Motor (ECM), Home constructed after 1980, Heating only, Continuous Fan, Change from non-continuous	6.8	19	60%	76	0.041	\$7	OPA 2011a
2009 Cool Savings Rebate	Programmable Thermostat - Central Air Conditioning (CAC) & Gas heating	578.8	15	61%	30	0.026	\$235	OPA 2011a
2009 Cool Savings Rebate	Programmable Thermostat - Energy Star® Central Air Conditioning (CAC) & Gas Heating	775.8	15	61%	26	0.022	\$268	OPA 2011a
2009 Cool Savings Rebate	Programmable Thermostat - Gas Heating only	165.4	15	61%	9	0.000	\$21	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
2009 Cool Savings Rebate	Participant Spillover - Lighting	80.2	5	0%	40	0.001	\$110	OPA 2011a
2009 Cool Savings Rebate	Participant Spillover - Cooling or Heating	29.0	3	0%	100	0.087	\$100	OPA 2011a
2009 Cool Savings Rebate	Participant Spillover - Water heating	39.3	10	0%	141	0.011	\$190	OPA 2011a
2009 Cool Savings Rebate	Participant Spillover - Appliances	55.0	4	0%	76	0.008	\$143	OPA 2011a
2009 Cool Savings Rebate	Participant Spillover - Insulation of other weatherization	81.2	10	0%	75	0.029	\$209	OPA 2011a
2009 Cool Savings Rebate	Participant Spillover - Windows	63.4	10	0%	100	0.085	\$218	OPA 2011a
2009 Cool Savings Rebate	Participant Spillover - Roof products	30.7	15	0%	50	0.004	\$53	OPA 2011a
2009 Cool Savings Rebate	Participant Spillover - Other products	34.0	5	0%	50	0.004	\$58	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Energy Star Qualified Compact Fluorescent - Spring Campaign - Participant Rebated	3,054.1	8	31%	23	0.001	\$1,670	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	ENERGY STAR Decorative CFLs - Spring Campaign - Participant Rebated	7,242.4	6	23%	26	0.001	\$4,951	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	ENERGY STAR Fixtures - Spring Campaign - Participant Rebated	589.5	16	47%	116	0.004	\$1,244	OPA 2011a
2009 Every Kilowatt Counts Power Savings	ENERGY STAR Ceiling Fans - Spring Campaign - Participant Rebated	253.6	10	24%	71	0.002	\$476	OPA 2011a



<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
Event								
2009 Every Kilowatt Counts Power Savings Event	Heavy Duty Pool and Spa Timers - Spring Campaign - Participant Rebated	95.9	10	24%	454	0.060	\$1,132	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Clotheslines - Spring Campaign - Participant Rebated	245.0	10	45%	77	0.009	\$360	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Pipe Wrap - Spring Campaign - Participant Rebated	201.9	6	22%	8	0.001	\$44	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Water Blanket - Spring Campaign - Participant Rebated	26.7	10	20%	52	0.004	\$39	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Energy Star Qualified Window Air Conditioner - Spring Campaign - Participant Promoted	251.1	12	33%	96	0.098	\$557	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Energy Star Qualified Dehumidifiers - Spring Campaign - Participant Promoted	238.1	12	32%	284	0.025	\$1,581	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Programmable Thermostat - Spring Campaign - Participant Promoted	584.1	15	55%	138	0.050	\$1,252	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Solar Power Products - Spring Campaign - Participant Promoted	1,525.2	5	40%	5	0.000	\$152	OPA 2011a
2009 Every Kilowatt Counts Power Savings	Control Products - Spring Campaign - Participant Promoted	758.9	10	47%	72	0.001	\$1,004	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
Event								
2009 Every Kilowatt Counts Power Savings Event	Reduce power to electronics (Behavioural) - Spring Campaign - Participant Spillover	318.1	1	85%	21	0.002	\$16	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Installed CFLs - Spring Campaign - Participant Spillover	279.0	8	87%	101	0.003	\$127	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Washed in Cold Laundry (Behavioural) - Spring Campaign - Participant Spillover	277.1	1	86%	30	0.002	\$19	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Turned off/Reduced lights (Behavioural) - Spring Campaign - Participant Spillover	258.5	1	88%	263	0.008	\$129	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Dried clothes outside or on rack (Behavioural) - Spring Campaign - Participant Spillover	225.1	1	89%	74	0.008	\$30	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Installed a new energy efficient appliance - Refrigerator - Spring Campaign - Participant Spillover	202.7	14	86%	65	0.007	\$64	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Unplugged devices usually left plugged in (Behavioural) - Spring Campaign - Participant Spillover	193.4	1	80%	70	0.006	\$45	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Installed a new energy efficient appliance - Clothes washing machine - Spring Campaign - Participant Spillover	120.9	14	88%	122	0.014	\$59	OPA 2011a
2009 Every Kilowatt	Added ceiling/attic/wall/basement	120.9	20	88%	394	0.104	\$191	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
Counts Power Savings Event	insulation - Spring Campaign - Participant Spillover							
2009 Every Kilowatt Counts Power Savings Event	Installed Programmable Thermostat - Spring Campaign - Participant Spillover	119.0	15	87%	308	0.022	\$158	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Energy Star Qualified Compact Fluorescent - Spring Campaign - Non-Participant Rebated	2,325.3	8	65%	22	0.001	\$622	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	ENERGY STAR Decorative CFLs - Spring Campaign - Non-Participant Rebated	1,154.3	6	60%	26	0.001	\$413	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	ENERGY STAR Fixtures - Spring Campaign - Non-Participant Rebated	1,087.4	16	59%	68	0.002	\$1,027	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	ENERGY STAR Ceiling Fans - Spring Campaign - Non-Participant Rebated	317.8	10	86%	71	0.002	\$106	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Heavy Duty Pool and Spa Timers - Spring Campaign - Non-Participant Rebated	200.7	10	86%	454	0.060	\$423	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Clotheslines - Spring Campaign - Non-Participant Rebated	736.1	10	86%	77	0.009	\$264	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Pipe Wrap - Spring Campaign - Non-Participant Rebated	1,706.3	6	86%	8	0.001	\$64	OPA 2011a
2009 Every Kilowatt Counts Power Savings	Water Blanket - Spring Campaign - Non-Participant Rebated	250.9	10	86%	52	0.004	\$61	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
Event								
2009 Every Kilowatt Counts Power Savings Event	Energy Star Qualified Window Air Conditioner - Spring Campaign - Non-Participant Promoted	418.2	12	57%	96	0.098	\$599	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Energy Star Qualified Dehumidifiers - Spring Campaign - Non-Participant Promoted	501.9	12	56%	284	0.025	\$2,152	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Programmable Thermostat - Spring Campaign - Non-Participant Promoted	786.2	15	71%	138	0.050	\$1,088	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Solar Power Products - Spring Campaign - Non-Participant Promoted	5,102.2	5	61%	5	0.000	\$328	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Control Products - Spring Campaign - Non-Participant Promoted	1,756.5	10	66%	72	0.001	\$1,500	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Energy Star Qualified Compact Fluorescent - Autumn Campaign - Participant Rebated	13,820.9	8	31%	25	0.001	\$8,398	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	ENERGY STAR Specialty CFLs - Autumn Campaign - Participant Rebated	5,589.0	6	29%	21	0.001	\$2,855	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	ENERGY STAR Fixtures - Autumn Campaign - Participant Rebated	667.0	16	30%	119	0.004	\$1,909	OPA 2011a
2009 Every Kilowatt Counts Power Savings	Weatherstripping - adhesive foam or V-strip - Autumn Campaign -	618.0	15	43%	15	0.001	\$187	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
Event	Participant Rebated							
2009 Every Kilowatt Counts Power Savings Event	Weatherstripping - door frame kits - Autumn Campaign - Participant Rebated	404.6	15	47%	17	0.001	\$127	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Programmable Thermostat - Autumn Campaign - Participant Rebated	268.4	15	33%	32	0.000	\$200	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Pipe Wrap - Autumn Campaign - Participant Rebated	231.0	6	55%	7	0.001	\$23	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Water Blanket - Autumn Campaign - Participant Rebated	51.3	10	37%	56	0.004	\$62	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Lighting/Appliance Controls - Autumn Campaign - Participant Rebated	468.6	17	28%	21	0.001	\$248	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Energy Star Qualified Holiday LED Lights - Autumn Campaign - Participant Promoted	1,645.5	5	41%	14	0.000	\$455	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Dimmer Switches - Autumn Campaign - Participant Promoted	693.4	10	50%	24	0.001	\$280	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Solar Powered Products - Autumn Campaign - Participant Promoted	1,345.4	4	48%	6	0.000	\$134	OPA 2011a
2009 Every Kilowatt Counts Power Savings	Washed laundry with cold water - Autumn Campaign - Participant	489.9	1	83%	30	0.002	\$41	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
Event	Spillover							
2009 Every Kilowatt Counts Power Savings Event	Turned off / reduced use of power to electronics - Autumn Campaign - Participant Spillover	451.9	1	81%	21	0.002	\$30	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Turned off / reduced use of lights - Autumn Campaign - Participant Spillover	420.9	1	83%	263	0.008	\$295	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Dried clothes outside or inside on a rack - Autumn Campaign - Participant Spillover	296.7	1	87%	74	0.008	\$47	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Turned down the thermostat setting on my furnace - Autumn Campaign - Participant Spillover	296.7	1	81%	270	0.000	\$242	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Unplugged devices usually plugged into outlet - Autumn Campaign - Participant Spillover	279.4	1	82%	70	0.006	\$58	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Installed a new energy efficient appliance – Refrigerator - Autumn Campaign - Participant Spillover	279.4	14	75%	65	0.007	\$153	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Added ceiling/attic/wall/basement insulation - Autumn Campaign - Participant Spillover	224.2	20	78%	394	0.000	\$669	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Replaced my old furnace with a high efficiency furnace - Autumn Campaign - Participant Spillover	200.1	15	80%	352	0.192	\$473	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Installed a new energy efficient appliance - Clothes washing	182.8	15	81%	142	0.049	\$173	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
Event	machine - Autumn Campaign - Participant Spillover							
2009 Every Kilowatt Counts Power Savings Event	Energy Star Qualified Compact Fluorescent - Autumn Campaign - Non-Participant Rebated	12,588.2	8	86%	24	0.001	\$1,404	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	ENERGY STAR Specialty CFLs - Autumn Campaign - Non-Participant Rebated	3,998.7	6	85%	30	0.001	\$620	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	ENERGY STAR Fixtures - Autumn Campaign - Non-Participant Rebated	1,114.6	16	76%	36	0.001	\$337	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Weatherstripping - adhesive foam or V-strip - Autumn Campaign - Non-Participant Rebated	4,340.0	15	93%	15	0.001	\$158	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Weatherstripping - door frame kits - Autumn Campaign - Non-Participant Rebated	3,309.0	15	94%	17	0.001	\$126	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Programmable Thermostat - Autumn Campaign - Non-Participant Rebated	654.8	15	83%	83	0.000	\$327	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Pipe Wrap - Autumn Campaign - Non-Participant Rebated	3,072.2	6	89%	6	0.000	\$69	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Water Blanket - Autumn Campaign - Non-Participant Rebated	383.2	10	78%	40	0.003	\$116	OPA 2011a
2009 Every Kilowatt Counts Power Savings	Lighting/Appliance Controls - Autumn Campaign - Non-	3,281.2	17	90%	42	0.001	\$482	OPA 2011a

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
Event	Participant Rebated							
2009 Every Kilowatt Counts Power Savings Event	Energy Star Qualified Holiday LED Lights - Autumn Campaign - Non-Participant Promoted	5,371.1	5	65%	14	0.000	\$884	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Dimmer Switches - Autumn Campaign - Non-Participant Promoted	1,692.8	10	73%	24	0.001	\$373	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Solar Powered Products - Autumn Campaign - Non-Participant Promoted	2,716.9	4	58%	5	0.000	\$180	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Working Room Air Conditioner Retirement - Rewards for Recycling Campaign - Incented	131.0	6	62%	32	0.032	\$55	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Working Room Dehumidifier Retirement - Rewards for Recycling Campaign - Incented	119.1	8	53%	300	0.304	\$574	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Working Halogen Torchier Retirement - Rewards for Recycling Campaign - Incented	40.0	10	49%	58	0.002	\$41	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Recycled Second Refrigerator - Rewards for Recycling Campaign - Spillover	27.5	14	64%	1,238	0.127	\$420	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Recycled Additional Room Air Conditioner - Rewards for Recycling Campaign - Spillover	22.9	6	64%	30	0.030	\$8	OPA 2011a
2009 Every Kilowatt Counts Power Savings	Recycled Central Air Conditioner - Rewards for Recycling Campaign -	21.4	18	64%	72	0.079	\$19	OPA 2011a



<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
Event	Spillover							
2009 Every Kilowatt Counts Power Savings Event	Recycled Additional Room Dehumidifier - Rewards for Recycling Campaign - Spillover	23.9	8	64%	309	0.313	\$91	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Installed Energy Star® Windows - Rewards for Recycling Campaign - Spillover	37.6	20	82%	1,530	0.087	\$365	OPA 2011a
2009 Every Kilowatt Counts Power Savings Event	Installed Energy Star® CFL Bulbs - Rewards for Recycling Campaign - Spillover	126.6	8	82%	45	0.001	\$36	OPA 2011a
2009 peaksaver®	Residential Air Conditioner - Thermostat	645.2	13	10%	1	0.527	\$20	OPA 2011a
2009 Electricity Retrofit Incentive	All measures	1.0	11	37%	10,970,795	1,622.727	\$71,864	OPA 2011a
2009 High Performance New Construction	Custom	1.0	20	30%	420,486	184.432	\$11,620	OPA 2011a
2009 Power Savings Blitz	All measures	1.0	10	5%	2,230,002	571.598	\$83,631	OPA 2011a
2010 Cool Savings Rebate	All measures	4,163.0	2	57%	494	0.315	\$26,592	OPA 2011b
2010 Every Kilowatt Counts Power Savings Event	All measures	17,521.4	2	54%	67	0.007	\$16,451	OPA 2011b
2010 Great Refrigerator Roundup	All measures	1,011.0	2	46%	1,104	0.157	\$18,008	OPA 2011b
2010 peaksaver®	All measures	373.0	2	9%	2	0.616	\$25	OPA 2011b

<b>Program</b>	<b>Energy Efficient Measure</b>	<b>Units</b>	<b>Measure life</b>	<b>Free Riders</b>	<b>Annual energy savings kWh/a</b>	<b>Annual demand savings (kW/a)</b>	<b>LRAM</b>	<b>Assumption Source</b>
2010 Electricity Retrofit Incentive	Custom	50.6	2	49%	143,753	24.687	\$40,629	OPA 2011b
2010 High Performance New Construction	Custom	9.6	2	30%	145,999	64.035	\$33,436	OPA 2011b
2010 Multifamily Energy Efficiency Rebates	All measures	44.5	2	26%	75,155	6.134	\$83,458	OPA 2011b
2010 Power Savings Blitz	All measures	1,397.2	2	0%	2,683	0.882	\$126,791	OPA 2011b
<b>Total LRAM</b>							<b>\$609,077</b>	

Table 8 –LRAM contributions and carrying charges.

Program	Year	Pre-carrying charges	Carrying charges	Total
Cool Savings Rebate	2009	\$27,409	\$633	\$28,042
	2010	\$26,198	\$394	\$26,592
Electricity Retrofit Incentive	2009	\$70,549	\$1,316	\$71,864
	2010	\$40,038	\$591	\$40,629
Every Kilowatt Counts Power Savings Event	2009	\$46,607	\$1,081	\$47,688
	2010	\$16,208	\$244	\$16,451
Great Refrigerator Roundup	2009	\$20,352	\$470	\$20,822
	2010	\$17,741	\$267	\$18,008
High Performance New Construction	2009	\$11,357	\$263	\$11,620
	2010	\$32,936	\$501	\$33,436
Multifamily Energy Efficiency Rebates	2010	\$82,209	\$1,249	\$83,458
peaksaver®	2009	\$19	\$0	\$20
	2010	\$24	\$0	\$25
Power Savings Blitz	2009	\$81,739	\$1,892	\$83,631
	2010	\$124,894	\$1,898	\$126,791
<b>Total</b>		<b>\$598,278</b>	<b>\$10,799</b>	<b>\$609,077</b>

1. Carrying charges are calculated quarterly, at the measure (not program) level to capture different carrying charge interest rates by quarter, program ramp up, and measure life.







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**TAB 13**  
**SCHEDULE 0.0 APPENDIX 3**  
**2010 OPA VERIFIED PROGRAM**  
**RESULTS**

2010 Final CDM Results: Summary

LDC: Hydro One Brampton Networks Inc.

This report provides an estimated allocation of 2010 OPA-funded conservation and demand management (CDM) program results for each LDC’s service territory. A full, detailed report will be available in late September/early October.

The results provided in this report are in accordance with OPA practices and policies for reporting. Demand Response initiatives, for example, have been reported based on the total DR resources that were available (based on contracted nameplate capacity) rather than the actual demand reduction which occurred at the one-hour system peak in a given year.

The OPA welcomes inquiries regarding the determination of these province-wide CDM program results and/or allocation of these results to individual LDC territories. Please direct any questions to ldc.support@powerauthority.on.ca. The OPA is unable to provide any technical or regulatory advice to LDCs regarding specific treatment of these OPA-funded CDM program savings for the purposes of Lost Revenue Adjustment Mechanism or other filings by LDCs to the OEB. Such inquiries should be directed to the OEB.

All results are incremental savings in 2010 presented at the end-user level

Program	Initiative	Activity Unit	Hydro One Brampton Networks Inc.				Province-Wide						
			Activity Level	Net Summer Peak Demand Savings (MW)	Net Energy Savings (MWh)	Gross Summer Peak Demand Savings (MW)	Gross Energy Savings (MWh)	Activity Level	Net Summer Peak Demand Savings (MW)	Net Energy Savings (MWh)	Gross Summer Peak Demand Savings (MW)	Gross Energy Savings (MWh)	
Consumer	Cool Savings Rebate	Rebates	4,163	0.58	882	1.31	2055	136,626	20.22	31,117	46.01	72,821	
Consumer	Every Kilowatt Counts Power Savings Event	Products purchased	17,521	0.05	546	0.11	1180	613,248	1.70	19,100	4.00	41,300	
Consumer	Great Refrigerator Roundup	Appliances	1,011	0.08	597	0.16	1116	67,822	5.96	39,290	11.64	73,912	
Consumer	peaksaver®	Devices installed	373	0.21	1	0.23	1	36,507	20.44	81	22.49	89	
Business	Toronto Comprehensive	Projects	0	0.00	0	0.00	0	730	17.70	114,600	37.50	281,200	
Business	Electricity Retrofit Incentive Program	Projects	51	0.65	3690	1.25	7273	1,532	19.80	111,740	37.82	220,230	
Business	High Performance New Construction*	Projects	10	0.43	986	0.62	1409	288	12.91	29,433	18.44	42,048	
Business	Hydro Ottawa peaksaver® Small Commercial Pilot	Devices installed	0	0.00	0	0.00	0	939	0.80	2,500	0.88	2,750	
Business	Multifamily Energy Efficiency Rebates	Projects	44	0.21	2461	0.27	3341	970	4.55	53,700	5.95	72,900	
Business	peaksaver®	Devices installed	0	0.00	0	0.00	0	243	0.09	2	0.17	2	
Business	Power Savings Blitz	Projects	1,397	1.22	3739	1.23	3748	48,274	42.20	129,200	42.60	129,500	
Business, Industrial	Demand Response 3	Facilities	8	8.43	165	8.43	165	246	251.70	4,932	251.70	4,932	
Business, Industrial	Loblaw & York Region Demand Response*	Facilities	0	0.98	0	0.98	0	2	29.21	0	29.21	0	
Industrial	Demand Response 2	Facilities	0	3.99	4660	3.99	4660	3	119.00	139,100	119.00	139,100	
Total			16.8				17,728	18.6	24,949	546.3	674,795	627.4	1,080,783

Program	Initiative	Allocation Methodology	Notes
Consumer	Cool Savings Rebate	Actual LDC specific results	
Consumer	Every Kilowatt Counts Power Savings Event	Measure level allocation based on 2010 Residential Energy Throughput	
Consumer	Great Refrigerator Roundup	Actual LDC specific results	
Consumer	peaksaver®	Actual LDC specific results	
Business	Toronto Comprehensive	Program run exclusively in Toronto Hydro-Electric System Ltd. service territory	
Business	Electricity Retrofit Incentive Program	LDC’s respective proportion of province-wide reported gross demand savings.	
Business	High Performance New Construction	Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Evaluation not yet complete; Updates expected in October/November
Business	Hydro Ottawa peaksaver® Small Commercial Pilot	Program run exclusively in Hydro Ottawa service territory	
Business	Multifamily Energy Efficiency Rebates	LDC’s respective proportion of province-wide reported gross demand savings.	
Business	peaksaver®	Actual LDC specific results	
Business	Power Savings Blitz	LDC’s respective proportion of province-wide reported gross demand savings.	
Industrial	Demand Response 2	Initiative level allocation based on 2010 non-residential energy throughput by LDCs	1) Although the program is managed internally and actual participant data is available, the small participant population can lead to participant confidentiality issues if disclosed on an actual LDC share basis.
Business, Industrial	Demand Response 3	Initiative level allocation based on 2010 non-residential energy throughput by LDCs	2) Program results are based on contracted nameplate capacity at the end of the calendar year and not actual summer coincident peak demand reduction.
Business, Industrial	Loblaw & York Region Demand Response*	Initiative level allocation based on 2010 non-residential energy throughput by LDCs	

\* Initiative is not evaluated



**TAB 14**  
**SCHEDULE 0.0**  
**SIMPIL MODELS**

**TAB 14**  
**SCHEDULE 0.0 APPENDIX 1**  
**2001 SIMPIL MODEL**

	A	B	C	D	E
1	PILs TAXES - EB-2010-				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
3	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
4	Reporting period: 2001			Input Cell	
5				Formula in Cell	
6	Days in reporting period:	152	days		
7	Total days in the calendar year:	365	days		
8					
9	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
13					
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N		
16					
17	Is the utility a non-profit corporation?		Y/N		
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
20	shared among the corporate group?	LCT	Y/N		
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		2%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
23					
24	Accounting Year End		Date	12-31-2001	
25					
26	MARR NO TAX CALCULATIONS				Regulatory
27	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			211,672,968	
32					
33	Common Equity Ratio (CER)			45.00%	
34					
35	1-CER			55.00%	
36					
37	Target Return On Equity			9.88%	
38					
39	Debt rate			7.00%	
40					
41	Market Adjusted Revenue Requirement			17,560,389	
42					
43	1999 return from RUD Sheet #7			7,853,867	7,853,867
44					
45	Total Incremental revenue			9,706,522	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			3,235,507	3,235,507
48	Amount allowed in 2002			3,235,507	0
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210				0
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM				0
52	Other Board-approved changes to MARR or incremental revenue				0
53					0
54	Total Regulatory Income				11,089,374
55					
56	Equity			95,252,836	
57					
58	Return at target ROE			9,410,980	
59					
60	Debt			116,420,132	
61					
62	Deemed interest amount in 100% of MARR			8,149,409	
63					
64	Phase-in of interest - Year 1 (2001)			5,146,346	
65	((D43+D47)/D41)*D61				
66	Phase-in of interest - Year 2 (2002)			6,647,878	
67	((D43+D47+D48)/D41)*D61				
68	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
70	Phase-in of interest - 2005			8,149,409	
71					
72					

	A	B	C	D	E	F	G	H
1	<b>PILs TAXES - EB-2010-</b>	<b>ITEM</b>	<b>Initial</b>		M of F	M of F	<b>Tax</b>	
2	<b>PILs DEFERRAL AND VARIANCE ACCOUNTS</b>		<b>Estimate</b>		Filing	Filing	<b>Returns</b>	
3	<b>TAX CALCULATIONS (TAXCALC)</b>				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				G-C	Explanation		
5	<b>0</b>						<b>Version 2009.1</b>	
6	<b>Utility Name: Hydro One Brampton Networks Inc.</b>							
7	<b>Reporting period: 2001</b>							
8							<b>Column</b>	
9	<b>Days in reporting period:</b>	152	days				<b>Brought</b>	
10	<b>Total days in the calendar year:</b>	365	days				<b>From</b>	
11							<b>TAXREC</b>	
12			\$		\$		\$	
13								
14	<b>II) CORPORATE INCOME TAXES</b>							
15								
16	Regulatory Net Income REGINFO E53	1	4,620,573		400,456		5,021,028	
17								
18	<b>BOOK TO TAX ADJUSTMENTS</b>							
19	<b>Additions:</b>							
20	Depreciation & Amortization	2	3,808,703		952,405		4,761,108	
21	Employee Benefit Plans - Accrued, Not Paid	3	109,583		10,417		120,000	
22	Tax reserves - beginning of year	4			0		0	
23	Reserves from financial statements - end of year	4			0		0	
24	Regulatory Adjustments - increase in income	5			0		0	
25	Other Additions (See Tab entitled "TAXREC")							
26	"Material" Items from "TAXREC" worksheet	6			0		0	
27	Other Additions (not "Material") "TAXREC"	6			45,989		45,989	
28	"Material" Items from "TAXREC 2" worksheet	6			0		0	
29	Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	<b>Items on which true-up does not apply "TAXREC 3"</b>				0		0	
31								
32	<b>Deductions: Input positive numbers</b>							
33	Capital Cost Allowance and CEC	7	1,542,156		3,243,151		4,785,307	
34	Employee Benefit Plans - Paid Amounts	8	37,500		-37,500		0	
35	Items Capitalized for Regulatory Purposes	9	0		0		0	
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10	0		0		0	
37	Interest Expense Deemed/ Incurred	11	2,144,311		-996,112		1,148,199	
38	Tax reserves - end of year	4			0		0	
39	Reserves from financial statements - beginning of year	4			0		0	
40	Contributions to deferred income plans	3			0		0	
41	Contributions to pension plans	3			0		0	
42	Interest capitalized for accounting but deducted for tax	11			229,306		229,306	
43	Other Deductions (See Tab entitled "TAXREC")							
44	"Material" Items from "TAXREC" worksheet	12			0		0	
45	Other Deductions (not "Material") "TAXREC"	12			0		0	
46	Material Items from "TAXREC 2" worksheet	12			0		0	
47	Other Deductions (not "Material") "TAXREC 2"	12			89,386		89,386	
48	<b>Items on which true-up does not apply "TAXREC 3"</b>				1,046,316		1,046,316	
49								
50	TAXABLE INCOME/ (LOSS)		4,814,891		(2,165,280)		2,649,611	
51								
52	<b>BLENDED INCOME TAX RATE</b>							
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	40.62%		0.0000%		40.62%	
54								
55	REGULATORY INCOME TAX		1,955,809		-864,801	Actual	1,091,008	
56								
57								
58	Miscellaneous Tax Credits	14			0	Actual	0	
59								
60	<b>Total Regulatory Income Tax</b>		1,955,809		-864,801	Actual	1,091,008	
61								
62								
63	<b>III) CAPITAL TAXES</b>							
64								
65	<b>Ontario</b>							
66	Base	15	211,672,968		50,481,551		262,154,519	
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	100,000		4,900,000		5,000,000	
68	Taxable Capital		211,572,968		55,381,551		257,154,519	
69								
70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
71								
72	Ontario Capital Tax		264,466		61,421		325,887	
73								
74	<b>Federal Large Corporations Tax</b>							
75	Base	18	211,672,968		51,018,932		262,691,900	
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	300,000		-300,000		0	
77	Taxable Capital		211,372,968		50,718,932		262,691,900	
78								
79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		0.0000%		0.2250%	
80								
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		198,162		49,596		247,758	
82	Less: Federal Surtax 1.12% x Taxable Income	21	53,927		-24,251		29,676	
83								
84	Net LCT		144,235		73,847		218,082	
85								
86	<b>III) INCLUSION IN RATES</b>							
87								
88	Income Tax Rate used for gross- up (exclude surtax)		39.50%					
89								
90	Income Tax (proxy tax is grossed-up)	22	3,232,742			Actual 2001	1,091,008	
91	LCT (proxy tax is grossed-up)	23	238,406			Actual 2001	218,082	
92	Ontario Capital Tax (no gross-up since it is deductible)	24	264,466			Actual 2001	325,887	
93								
94								
95	<b>Total PILs for Rate Adjustment -- MUST AGREE WITH 2001</b>	25	3,735,614			Actual 2001	1,634,977	
96	<b>RAM DECISION</b>							
97								
98								
99	<b>IV) FUTURE TRUE-UPS</b>							
100	<b>IV a) Calculation of the True-up Variance</b>				DR/(CR)			
101	<b>In Additions:</b>							
102	Employee Benefit Plans - Accrued, Not Paid	3			10,417			
103	Tax reserves deducted in prior year	4			0			
104	Reserves from financial statements-end of year	4			0			
105	Regulatory Adjustments	5			0			
106	Other additions "Material" Items TAXREC	6			0			
107	Other additions "Material" Items TAXREC 2	6			0			
108	<b>In Deductions - positive numbers</b>							
109	Employee Benefit Plans - Paid Amounts	8			-37,500			
110	Items Capitalized for Regulatory Purposes	9			0			
111	Regulatory Adjustments	10			0			
112	Interest Adjustment for tax purposes (See Below - cell E206)	11			0			
113	Tax reserves claimed in current year	4			0			
114	Reserves from F/S beginning of year	4			0			
115	Contributions to deferred income plans	3			0			
116	Contributions to pension plans	3			0			
117	Other deductions "Material" Items TAXREC	12			0			
118	Other deductions "Material" Item TAXREC 2	12			0			
119								
120	Total TRUE-UPS before tax effect	26		=	47,917			

	A	B	C	D	E	F	G	H
1	<b>PILs TAXES - EB-2010-</b>	<b>ITEM</b>	<b>Initial</b>		M of F	M of F	<b>Tax</b>	
2	<b>PILs DEFERRAL AND VARIANCE ACCOUNTS</b>		<b>Estimate</b>		Filing	Filing	<b>Returns</b>	
3	<b>TAX CALCULATIONS (TAXCALC)</b>				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				G-C	Explanation		
5	<b>0</b>						<b>Version 2009.1</b>	
6	<b>Utility Name: Hydro One Brampton Networks Inc.</b>							
7	<b>Reporting period: 2001</b>							
8							<b>Column</b>	
9	<b>Days in reporting period:</b>	152	days				<b>Brought</b>	
10	<b>Total days in the calendar year:</b>	365	days				<b>From</b>	
11							<b>TAXREC</b>	
12			\$		\$		\$	
13								
121								
122	Income Tax Rate (including surtax) from <b>2001</b> Utility's tax return			x	40.62%			
123								
124	Income Tax Effect on True-up adjustments			=	19,464			
125								
126	Less: Miscellaneous Tax Credits	14			0			
127								
128	Total Income Tax on True-ups				19,464			
129								
130	Income Tax Rate used for gross-up (exclude surtax)				39.50%			
131								
132	<b>TRUE-UP VARIANCE ADJUSTMENT</b>				32,172			
133								
134	<b>IV b) Calculation of the Deferral Account Variance caused by changes in legislation</b>							
135								
136	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			=	4,814,891			
137								
138	REVISED CORPORATE INCOME TAX RATE			x	40.62%			
139								
140	REVISED REGULATORY INCOME TAX			=	1,955,809			
141								
142	Less: Revised Miscellaneous Tax Credits			-	0			
143								
144	Total Revised Regulatory Income Tax			=	1,955,809			
145								
146	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C60)			-	1,955,809			
147								
148	Regulatory Income Tax Variance			=	0			
149								
150	<b>Ontario Capital Tax</b>							
151	Base			=	211,672,968			
152	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	100,000			
153	Revised deemed taxable capital			=	211,572,968			
154								
155	Rate - Tab Tax Rates cell C54			x	0.3000%			
156								
157	Revised Ontario Capital Tax			=	264,466			
158	Less: Ontario Capital Tax reported in the initial estimate column (Cell C72)			-	264,466			
159	Regulatory Ontario Capital Tax Variance			=	0			
160								
161	<b>Federal LCT</b>							
162	Base				211,672,968			
163	Less: Exemption from tab Tax Rates, Table 2, cell C40			-	300,000			
164	Revised Federal LCT			=	211,372,968			
165								
166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
167								
168	Gross Amount				198,162			
169	Less: Federal surtax			-	53,927			
170	Revised Net LCT			=	144,235			
171								
172	Less: Federal LCT reported in the initial estimate column (Cell C84)			-	144,235			
173	Regulatory Federal LCT Variance			=	0			
174								
175	Actual Income Tax Rate used for gross-up (exclude surtax)				39.50%			
176								
177	<b>Income Tax (grossed-up)</b>			+	0			
178	<b>LCT (grossed-up)</b>			+	0			
179	<b>Ontario Capital Tax</b>			+	0			
180								
181	<b>DEFERRAL ACCOUNT VARIANCE ADJUSTMENT</b>			=	0			
182								
183	<b>TRUE-UP VARIANCE (from cell I132)</b>			+	32,172			
184								
185	<b>Total Deferral Account Entry (Positive Entry = Debit)</b>			=	32,172			
186	<i>(Deferral Account Variance + True-up Variance)</i>							
187								
188								
189								
190	<b>V) INTEREST PORTION OF TRUE-UP</b>							
191	<b>Variance Caused By Phase-in of Deemed Debt</b>							
192								
193	Total deemed interest (REGINFO)				8,149,409			
194	Interest phased-in (Cell C37)				2,144,311			
195								
196	Variance due to phase-in of debt component of MARR in rates according to the Board's decision				6,005,098			
197								
198								
199	<b>Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook)</b>							
200								
201	Interest deducted on MoF filing (Cell G37+G42)				1,377,505			
202	Total deemed interest (REGINFO CELL D62)				8,149,409			
203								
204	Variance caused by excess debt				0			
205								
206	<b>Interest Adjustment for Tax Purposes (carry forward to Cell E112)</b>				0			
207								
208	<b>Total Interest Variance</b>				6,005,098			
209								
210								
211								

	A	B	C	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0		Return			
5					Version 2009.1	
6	Section A: Identification:					
7	Utility Name: Hydro One Brampton Networks Inc.					
8	Reporting period: 2001					
9	Taxation Year's start date:					
10	Taxation Year's end date:					
11	Number of days in taxation year:		152	days		
12						
13	Please enter the Materiality Level :		99,167	< - enter materiality level		
14	(0.25% x Rate Base x CER)	Y/N				
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount)	Y/N				
17	Does the utility carry on non-wires related operation?	Y/N				
18	(Please complete the questionnaire in the Background questionnaire worksheet.)					
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
22	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
24	The actual categories of the income statements should be used.					
25	If required please change the descriptions except for amortization, interest expense and provision for income tax					
26						
27	Please enter the non-wire operation's amount as a positive number, the program automatically treats all amounts					
28	in the "non-wires elimination column" as negative values in TAXREC and TAXREC2.					
29						
30	Income:					
31	Energy Sales	+	96,092,241		96,092,241	
32	Distribution Revenue	+	13,620,302		13,620,302	
33	Other Income	+			0	
34	Miscellaneous income	+	695,545		695,545	
35		+			0	
36	Revenue should be entered above this line					
37						
38	Costs and Expenses:					
39	Cost of energy purchased	-	96,092,241		96,092,241	
40	Administration	-	1,608,262		1,608,262	
41	Customer billing and collecting	-	1,101,112		1,101,112	
42	Operations and maintenance	-	1,824,337		1,824,337	
43	Amortization	-	4,761,108		4,761,108	
44	Ontario Capital Tax	-			0	
45		-			0	
46		-			0	
47		-			0	
48		-			0	
49						
50	Net Income Before Interest & Income Taxes EBIT	=	5,021,028	0	5,021,028	
51	Less: Interest expense for accounting purposes	-	1,148,199		1,148,199	
52	Provision for payments in lieu of income taxes	-			0	
53	Net Income (loss)	=	3,872,829	0	3,872,829	
54	(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return. )					
55						
56	Section C: Reconciliation of accounting income to taxable income					
57	From T2 Schedule 1					
58	BOOK TO TAX ADDITIONS:					
59	Provision for income tax	+	0	0	0	
60	Federal large corporation tax	+			0	
61	Depreciation & Amortization	+	4,761,108	0	4,761,108	
62	Employee benefit plans-accrued, not paid	+	120,000	0	120,000	
63	Tax reserves - beginning of year	+	0	0	0	
64	Reserves from financial statements- end of year	+	0	0	0	
65	Regulatory adjustments on which true-up may apply (see A66)	+			0	
66	Items on which true-up does not apply "TAXREC 3"		0	0	0	
67	Material addition items from TAXREC 2	+	0	0	0	
68	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69						
70	Subtotal		4,881,108	0	4,881,108	
71						
72	Other Additions: (Please explain the nature of the additions)					
73	Recapture of CCA	+			0	
74	Non-deductible meals and entertainment expense	+	12,440		12,440	
75	Capital items expensed - Software expensed per F/S	+	33,549		33,549	
76		+			0	
77		+			0	
78		+			0	
79		+			0	
80	Total Other Additions	=	45,989	0	45,989	
81						
82	Total Additions	=	4,927,097	0	4,927,097	
83						
84	Recap Material Additions:					
85			0	0	0	
86			0	0	0	
87			0	0	0	



	A	B	C	D	E	F
1	<b>PILs TAXES - EB-2010-</b>	<b>LINE</b>	<b>M of F</b>	Non-wires	<b>Wires-only</b>	
2	<b>TAX RETURN RECONCILIATION (TAXREC)</b>		<b>Corporate</b>	Eliminations	<b>Tax</b>	
3	(for "wires-only" business - see s. 72 OEB Act)		<b>Tax</b>		<b>Return</b>	
4	<b>0</b>		<b>Return</b>			
5					<b>Version 2009.1</b>	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
92	<i>Total Other additions &gt;materiality level</i>		0	0	0	
93	Other additions (less than materiality level)		45,989	0	45,989	
94	Total Other Additions		45,989	0	45,989	
95						
96	BOOK TO TAX DEDUCTIONS:					
97	Capital cost allowance	-	3,497,596		3,497,596	
98	Cumulative eligible capital deduction	-	1,287,711		1,287,711	
99	Employee benefit plans-paid amounts	-			0	
100	Items capitalized for regulatory purposes	-			0	
101	<i>Regulatory adjustments :</i>	-			0	
102	CCA	-			0	
103	<i>other deductions</i>	-			0	
104	<i>Tax reserves - end of year</i>	-	0	0	0	
105	<i>Reserves from financial statements- beginning of year</i>	-	0	0	0	
106	<i>Contributions to deferred income plans</i>	-			0	
107	<i>Contributions to pension plans</i>	-			0	
108	<b><i>Items on which true-up does not apply "TAXREC 3"</i></b>		1,046,316	0	1,046,316	
109	Interest capitalized for accounting deducted for tax	-	229,306		229,306	
110	Material deduction items from TAXREC 2	-	0	0	0	
111	Other deduction items (not Material) from TAXREC 2	-	89,386	0	89,386	
112						
113	Subtotal	=	6,150,315	0	6,150,315	
114	<i>Other deductions (Please explain the nature of the deductions)</i>					
115	<b>Charitable donations - tax basis</b>	-			0	
116	<i>Gain on disposal of assets</i>	-			0	
117		-			0	
118					0	
119		-			0	
120	<i>Total Other Deductions</i>	=	0	0	0	
121						
122	Total Deductions	=	6,150,315	0	6,150,315	
123						
124	Recap Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130	<i>Total Other Deductions exceed materiality level</i>		0	0	0	
131	Other Deductions less than materiality level		0	0	0	
132	Total Other Deductions		0	0	0	
133						
134	TAXABLE INCOME	=	2,649,611	0	2,649,611	
135	DEDUCT:					
136	Non-capital loss applied <b>positive number</b>	-			0	
137	Net capital loss applied <b>positive number</b>	-			0	
138					0	
139	NET TAXABLE INCOME	=	2,649,611	0	2,649,611	
140						
141	<b>FROM ACTUAL TAX RETURNS</b>					
142	Net Federal Income Tax <b>(Must agree with tax return)</b>	+	745,071		745,071	
143	Net Ontario Income Tax <b>(Must agree with tax return)</b>	+	345,937		345,937	
144	Subtotal	=	1,091,008	0	1,091,008	
145	Less: Miscellaneous tax credits <b>(Must agree with tax returns)</b>	-	0		0	
146	<b>Total Income Tax</b>	=	1,091,008	0	1,091,008	
147						
148	<b>FROM ACTUAL TAX RETURNS</b>					
149	Net Federal Income Tax Rate <b>(Must agree with tax return)</b>		28.12%		28.12%	
150	Net Ontario Income Tax Rate <b>(Must agree with tax return)</b>		12.50%		12.50%	
151	Blended Income Tax Rate		40.62%		40.62%	
152						
153	<b>Section F: Income and Capital Taxes</b>					
154						
155	<b>RECAP FROM ABOVE:</b>					
156	Total Income Taxes	+	1,091,008	0	1,091,008	
157	Ontario Capital Tax	+	325,887		325,887	
158	Federal Large Corporations Tax	+	218,082		218,082	
159						
160	<b>Total income and capital taxes</b>	=	1,634,977	0	1,634,977	
161						

	A	B	C	D	E	F
1	<b>PILs TAXES - EB-2010-</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
2	<b>Tax and Accounting Reserves</b>		Corporate	Eliminations	<b>Tax</b>	
3	For MoF Column of TAXCALC		Tax		<b>Return</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				<b>Version 2009.1</b>	
6						
7	<b>Utility Name: Hydro One Brampton Networks Inc.</b>					
8	<b>Reporting period: 2001</b>					
9						
10	<b>TAX RESERVES</b>					
11						
12	<b>Beginning of Year:</b>					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(l)				0	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
17	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
19	Other - Please describe				0	
20					0	
21					0	
22	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
23						
24	<b>End of Year:</b>					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(l)				0	
27	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other - Please describe				0	
31	Other - Please describe				0	
32					0	
33					0	
34	Insert line above this line					
35	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
36						
37						
38	<b>FINANCIAL STATEMENT RESERVES</b>					
39						
40	<b>Beginning of Year:</b>					
41					0	
42					0	
43	Environmental				0	
44	Allowance for doubtful accounts				0	
45	Inventory obsolescence				0	
46	Property taxes				0	
47	Other - Please describe				0	
48	Other - Please describe				0	
49					0	
50	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
51						
52	<b>End of Year:</b>					
53					0	
54					0	
55	Environmental				0	
56	Allowance for doubtful accounts				0	
57	Inventory obsolescence				0	
58	Property taxes				0	
59	Other - Please describe				0	
60	Other - Please describe				0	
61					0	
62	Insert line above this line					
63	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
64						



	A	B	C	D	E	F
1						
2	<b>PILs TAXES - EB-2010-</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
3	<b>TAX RETURN RECONCILIATION (TAXREC 2)</b>		Corporate	Eliminations	<b>Tax</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		<b>Return</b>	
5	<b>RATEPAYERS ONLY</b>		Return			
6	<b>Shareholder-only Items should be shown on TAXREC 3</b>				<b>Version 2009.1</b>	
7						
8	<b>Utility Name: Hydro One Brampton Networks Inc.</b>					
9	<b>Reporting period: 2001</b>					
10	<b>Number of days in taxation year:</b>		152			
11	<b>Materiality Level:</b>		99,167			
12						
13						
14						
15	<b>Section C: Reconciliation of accounting income to taxable income</b>					
16	<b>Add:</b>					
17		+			0	
18	Gain on sale of eligible capital property	+			0	
19	Loss on disposal of assets	+			0	
20	Charitable donations <i>(Only if it benefits ratepayers)</i>	+			0	
21	Taxable capital gains	+			0	
22		+			0	
23	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+			0	
30	Gain on settlement of debt	+			0	
31	Interest paid on income debentures	+			0	
32	Recapture of SR&ED expenditures	+			0	
33	Share issue expense	+			0	
34	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36		+			0	
37		+			0	
38		+			0	
39		+			0	
40	<i>Other Additions: (please explain in detail the nature of the item)</i>	+			0	
41		+			0	
42		+			0	
43		+			0	
44		+			0	
45		+				
46	Total Additions	=	0	0	0	
47						
48	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51			0	0	0	
52			0	0	0	
53			0	0	0	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59			0	0	0	
60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0	0	
74			0	0	0	

	A	B	C	D	E	F
1						
2	<b>PILs TAXES - EB-2010-</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
3	<b>TAX RETURN RECONCILIATION (TAXREC 2)</b>		Corporate	Eliminations	<b>Tax</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		<b>Return</b>	
5	<b>RATEPAYERS ONLY</b>		Return			
6	<b>Shareholder-only Items should be shown on TAXREC 3</b>				<b>Version 2009.1</b>	
7						
8	<b>Utility Name: Hydro One Brampton Networks Inc.</b>					
9	<b>Reporting period: 2001</b>					
10	<b>Number of days in taxation year:</b>		152			
11	<b>Materiality Level:</b>		99,167			
12						
13						
75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
78	Other additions less than materiality level		0	0	0	
79	Total Additions		0	0	0	
80						
81	Deduct:					
82	Gain on disposal of assets per f/s	-	89,386		89,386	
83	Dividends not taxable under section 83	-			0	
84	Terminal loss from Schedule 8	-			0	
85	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
87	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
90	Contributions to a qualifying environment trust	-			0	
91	Other income from financial statements	-			0	
92		-				
93		-			0	
94		-			0	
95	Other deductions: (Please explain in detail the nature of the item)	-			0	
96		-			0	
97		-			0	
98		-			0	
99	Total Deductions	=	89,386	0	89,386	
100						
101	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
119	Total Deductions exceed materiality level		0	0	0	
120	Other deductions less than materiality level		89,386	0	89,386	
121	Total Deductions		89,386	0	89,386	
122						

	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2010-					
3	TAX RETURN RECONCILIATION (TAXREC 3)					
4	<b>Shareholder-only Items should be shown on TAXREC 3</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
5	<b><u>ITEMS ON WHICH TRUE-UP DOES NOT APPLY</u></b>		Corporate	Eliminations	<b>Tax</b>	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		<b>Return</b>	
7	0		Return			
8	Utility Name: Hydro One Brampton Networks Inc.				<b>Version 2009.1</b>	
9						
10						
11	Reporting period: 2001					
12	Number of days in taxation year:		152			
13						
14						
15						
16	<b>Section C: Reconciliation of accounting income to taxable income</b>					
17	<b>Add:</b>					
18						
19	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
21	CEC adjustments	+			0	
22	Gain on sale of non-utility eligible capital property	+			0	
23	Gain on sale of utility eligible capital property	+			0	
24	Loss from joint ventures or partnerships	+			0	
25	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
27	Loss on disposal of utility assets	+			0	
28	Loss on disposal of non-utility assets	+			0	
29	Depreciation in inventory -end of year	+			0	
30	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
32	Non-deductible meals	+			0	
33	Non-deductible club dues	+			0	
34	Non-deductible automobile costs	+			0	
35	<b>Donations - amount per books</b>	+				
36	Interest and penalties on unpaid taxes	+				
37	Management bonuses unpaid after 180 days of year end	+				
38	<b>Ontario Capital Tax per books</b>	+				
39		+			0	
40	<b>Changes in Regulatory Asset balances</b>	+			0	
41	Imputed interest expense on Regulatory Assets	+			0	
42		+			0	
43	<i>Other Additions: (please explain in detail the nature of the item)</i>	+			0	
44	Capital contributions - s.12(1)(x)	+			0	
45		+			0	
46		+				
47	<b>Total Additions on which true-up does not apply</b>	=	0	0	0	
48						
49	<b>Deduct:</b>					
50						
51	CCA adjustments	-			0	
52	CEC adjustments	-			0	
53	Depreciation and amortization adjustments	-			0	
54	Gain on disposal of assets per financial statements	-			0	
55	Financing fee amorization - considered to be interest expense for PILs	-			0	
56	Imputed interest income on Regulatory Assets	-			0	
57	<b>Donations - amount deductible for tax purposes</b>	-			0	
58	Income from joint ventures or partnerships	-			0	
59		-			0	
60	<b>Ontario Capital Tax per tax return</b>	-	325,887		325,887	
61		-			0	
62	<b>Changes in Regulatory Asset balances</b>	-			0	
63		-			0	
64		-			0	
65		-			0	
66		-			0	
67		-			0	
68	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
69	Capital contributions s.13(7.4) Election	-			0	
70	Prospectus & underwriting fees	-	64,807		64,807	
71	Income not earned on movement of Regulatory A/Cs	-			0	
72	Deferred cost deductible (market ready)	-	655,622		655,622	
73	<b>Total Deductions on which true-up does not apply</b>	=	1,046,316	0	1,046,316	
74						
75						

	A	B	C	D	E	F	G	H	I	J
1	PILs TAXES - EB-2010-									
2	Corporate Tax Rates				Version 2009.1					
3	Exemptions, Deductions, or Thresholds									
4	Utility Name: Hydro One Brampton Networks Inc.									
5	Reporting period: 2001									
6										
7	Table 1									
8	Rates Used in 2002 RAM PILs Applications for 2001 Q4									
9	Income Range		0		50,000					
10	RAM 2002		to		to	>175,000				
11		Year	50,000		175,000					
12	Income Tax Rate									
13	Proxy Tax Year	2002								
14	Federal (Includes surtax)		13.12%		28.12%	28.12%				
15	and Ontario blended		6.00%		6.00%	12.50%				
16	Blended rate		19.12%		34.12%	40.62%				
17										
18	Capital Tax Rate		0.300%							
19	LCT rate		0.225%							
20	Surtax		1.12%							
21	Ontario Capital Tax Exemption **	MAX \$5MM	100,000							
22	Federal Large Corporations Tax Exemption **	MAX \$10MM	300,000							
23	**Exemption amounts must agree with the Board-approved 2001 RAM PILs filing									
24										
25	Table 2									
26	Expected Income Tax Rates for 2001 and Capital Tax Exemptions for 2001									
27	Income Range		0		50,000					
28	Expected Rates		to		to	>175,000				
29		Year	50,000		175,000					
30	Income Tax Rate									
31	Current year	2001								
32	Federal (Includes surtax)	2001	13.12%		28.12%	28.12%				
33	Ontario	2001	6.00%		6.00%	12.50%				
34	Blended rate	2001	19.12%		34.12%	40.62%				
35										
36	Capital Tax Rate	2001	0.300%							
37	LCT rate	2001	0.225%							
38	Surtax	2001	1.12%							
39	Ontario Capital Tax Exemption *** 2001	MAX \$5MM	100,000							
40	Federal Large Corporations Tax Exemption *** 2001	MAX \$10MM	300,000							
41	***Allocation of exemptions must comply with the Board's instructions regarding regulated activities.									
42										
43	Table 3									
44	Input Information from Utility's Actual 2001 Tax Returns									
45	Income Range		0		50,000					
46			to		to	>175,000				
47		Year	50,000		175,000					
48	Income Tax Rate									
49	Current year	2001								
50	Federal (Includes surtax)		13.12%		22.12%	28.12%				
51	Ontario		6.00%		9.75%	12.50%				
52	Blended rate		19.12%		31.87%	40.62%				
53										
54	Capital Tax Rate		0.300%							
55	LCT rate		0.225%							
56	Surtax		1.12%							
57	Ontario Capital Tax Exemption *	MAX \$5MM	5,000,000							
58	Federal Large Corporations Tax Exemption *	MAX \$10MM	0							
59	* Include copies of the actual tax return allocation calculations in your submission: Ontario CT23 page 11; federal T2 Schedule 36									
60										
61										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account 1562:														
3	Utility Name: Hydro One Brampton Networks Inc.														
4	Reporting period: 2001														
5															
6															
7															
8	Year start:		8/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
9	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
12	Board-approved PILs tax proxy from Decisions (1)	+/-					0		0		0		0		0
13	PILs proxy from April 1, 2005 - input 9/12 of amount														0
14	True-up Variance Adjustment Q4, 2001 (2)	+/-													0
15	True-up Variance Adjustment (3)	+/-											32,172		32,172
16	Deferral Account Variance Adjustment Q4, 2001 (4)														0
17	Deferral Account Variance Adjustment (5)	+/-											0		0
18	Adjustments to reported prior years' variances (6)	+/-													0
19	Carrying charges (7)	+/-													0
20	PILs billed to (collected from) customers (8)	-	0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		32,172		32,172
23															
24															
25															
26	Uncollected PILs														
27															
28	NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers.														
29	For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.														
30															
31	Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:														
32															
33	(1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.														
34	Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002.														
35	If the Board gave more than one decision in the year, calculate a weighted average proxy.														
36	(ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.														
37	(iii) Column G - In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.														
38	(iv) Column I - The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.														
39	(v) Column K - The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.														
40	(vi) Column M - The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.														
41															
42	(2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be														
43	trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconciliation.														
44															
45	(3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet.														
46	The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.														
47															
48	(4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be														
49	trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.														
50															
51	(5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet.														
52	The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.														
53															
54	(6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.														
55															
56	(7) Carrying charges are calculated on a simple interest basis.														
57															
58	(8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate														
59	components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the														
60	2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.														
61	The 2005 PILs tax proxy is being recovered on a volumetric basis by class.														
62															
63	(ii) Collections should equal: (a) the actual volumes/ load (kWhs, kW, Kva) for the period (including net unbilled at period end), multiplied														
64	by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004;														
65	plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.														
66															
67	In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7,														
68	for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.														
69															
70	In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4,														
71	for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used														
72	to calculate the recovery for the period January 1 to March 31, 2005.														
73															
74	(9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes														
75	will have to include amounts from 1562 and from 1590.														
76															
77															

**TAB 14**  
**SCHEDULE 0.0 APPENDIX 2**  
**2002 SIMPIL MODEL**

	A	B	C	D	E
1	PILs TAXES - EB-2010-				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
3	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
4	Reporting period: 2002			Input Cell	
5				Formula in Cell	
6	Days in reporting period:	365	days		
7	Total days in the calendar year:	365	days		
8					
9	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
13					
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N		
16					
17	Is the utility a non-profit corporation?		Y/N		
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
20	shared among the corporate group?	LCT	Y/N		
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		2%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
23					
24	Accounting Year End		Date	12-31-2002	
25					
26	MARR NO TAX CALCULATIONS				Regulatory
27	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			211,672,968	
32					
33	Common Equity Ratio (CER)			45.00%	
34					
35	1-CER			55.00%	
36					
37	Target Return On Equity			9.88%	
38					
39	Debt rate			7.00%	
40					
41	Market Adjusted Revenue Requirement			17,560,389	
42					
43	1999 return from RUD Sheet #7			7,853,867	7,853,867
44					
45	Total Incremental revenue			9,706,522	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			3,235,507	3,235,507
48	Amount allowed in 2002			3,235,507	3,235,507
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210				0
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM				0
52	Other Board-approved changes to MARR or incremental revenue				0
53					0
54	Total Regulatory Income				14,324,881
55					
56	Equity			95,252,836	
57					
58	Return at target ROE			9,410,980	
59					
60	Debt			116,420,132	
61					
62	Deemed interest amount in 100% of MARR			8,149,409	
63					
64	Phase-in of interest - Year 1 (2001)			5,146,346	
65	((D43+D47)/D41)*D61				
66	Phase-in of interest - Year 2 (2002)			6,647,878	
67	((D43+D47+D48)/D41)*D61				
68	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
70	Phase-in of interest - 2005			8,149,409	
71					
72					



	A	B	C	D	E	F	G	H
1	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0						Version 2009.1	
6	Utility Name: Hydro One Brampton Networks Inc.							
7	Reporting period: 2002							
8							Column	
9	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From	
11							TAXREC	
12			\$		\$		\$	
13								
14	<b>I) CORPORATE INCOME TAXES</b>							
15								
16	Regulatory Net Income REGINFO E53	1	14,324,881		6,183,483		20,508,364	
17								
18	BOOK TO TAX ADJUSTMENTS							
19	<b>Additions:</b>							
20	Depreciation & Amortization	2	9,600,202		3,093,555		12,693,757	
21	Employee Benefit Plans - Accrued, Not Paid	3	263,000		201,000		464,000	
22	Tax reserves - beginning of year	4			0		0	
23	Reserves from financial statements - end of year	4			144,843		144,843	
24	Regulatory Adjustments - increase in income	5			0		0	
25	Other Additions (See Tab entitled "TAXREC")							
26	"Material" Items from "TAXREC" worksheet	6			0		0	
27	Other Additions (not "Material") "TAXREC"	6			17,817		17,817	
28	"Material Items from "TAXREC 2" worksheet	6			0		0	
29	Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	<b>Items on which true-up does not apply "TAXREC 3"</b>				387,782		387,782	
31								
32	<b>Deductions: Input positive numbers</b>							
33	Capital Cost Allowance and CEC	7	7,215,016		4,937,046		12,152,062	
34	Employee Benefit Plans - Paid Amounts	8	90,000		-90,000		0	
35	Items Capitalized for Regulatory Purposes	9	0		0		0	
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10			0		0	
37	Interest Expense Deemed/ Incurred	11	6,647,878		2,793,122		9,441,000	
38	Tax reserves - end of year	4			0		0	
39	Reserves from financial statements - beginning of year	4			0		0	
40	Contributions to deferred income plans	3			0		0	
41	Contributions to pension plans	3			0		0	
42	Interest capitalized for accounting but deducted for tax	11			410,765		410,765	
43	Other Deductions (See Tab entitled "TAXREC")							
44	"Material" Items from "TAXREC" worksheet	12			0		0	
45	Other Deductions (not "Material") "TAXREC"	12			0		0	
46	Material Items from "TAXREC 2" worksheet	12			0		0	
47	Other Deductions (not "Material") "TAXREC 2"	12			84,731		84,731	
48	<b>Items on which true-up does not apply "TAXREC 3"</b>				9,035,466		9,035,466	
49								
50	TAXABLE INCOME/ (LOSS)		10,235,189		(7,142,650)	Before loss C/F	3,092,539	
51								
52	BLENDED INCOME TAX RATE							
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%		0.0000%		38.62%	
54								
55	REGULATORY INCOME TAX		3,952,830		-2,702,364	Actual	1,250,466	
56								
57								
58	Miscellaneous Tax Credits	14			0	Actual	0	
59								
60	<b>Total Regulatory Income Tax</b>		3,952,830		-2,702,364	Actual	1,250,466	
61								
62								
63	<b>II) CAPITAL TAXES</b>							
64								
65	<b>Ontario</b>							
66	Base	15	211,672,968		61,381,991		273,054,959	
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	100,000		43,644		143,644	
68	Taxable Capital		211,572,968		61,425,635		272,911,315	
69								
70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
71								
72	Ontario Capital Tax		634,719		184,015	Overpaid	818,734	
73								
74	<b>Federal Large Corporations Tax</b>							
75	Base	18	211,672,968		74,673,361		286,346,329	
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	300,000		-300,000		0	
77	Taxable Capital		211,372,968		74,373,361		286,346,329	
78								
79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		0.0000%		0.2250%	
80								
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		475,589		168,690		644,279	
82	Less: Federal Surtax 1.12% x Taxable Income	21	114,634		-114,634		0	
83								
84	Net LCT		360,955		283,324		644,279	
85								



	A	B	C	D	E	F	G	H
1	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0						Version 2009.1	
6	Utility Name: Hydro One Brampton Networks Inc.							
7	Reporting period: 2002							
8							Column	
9	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From	
11							TAXREC	
12			\$		\$		\$	
13								
86	III) INCLUSION IN RATES							
87								
88	Income Tax Rate used for gross- up (exclude surtax)		37.50%					
89								
90	Income Tax (proxy tax is grossed-up)	22	6,324,528			Actual 2002	1,250,466	
91	LCT (proxy tax is grossed-up)	23	577,528			Actual 2002	609,643	
92	Ontario Capital Tax (no gross-up since it is deductible)	24	634,719			Actual 2002	818,734	
93								
94								
95	Total PILs for Rate Adjustment -- MUST AGREE WITH 2002	25	7,536,775			Actual 2002	2,678,843	
96	RAM DECISION							
97								
98								
99	IV) FUTURE TRUE-UPS							
100	IV a) Calculation of the True-up Variance				DR/(CR)			
101	In Additions:							
102	Employee Benefit Plans - Accrued, Not Paid	3			201,000			
103	Tax reserves deducted in prior year	4			0			
104	Reserves from financial statements-end of year	4			144,843			
105	Regulatory Adjustments	5			0			
106	Other additions "Material" Items TAXREC	6			0			
107	Other additions "Material" Items TAXREC 2	6			0			
108	In Deductions - positive numbers							
109	Employee Benefit Plans - Paid Amounts	8			-90,000			
110	Items Capitalized for Regulatory Purposes	9			0			
111	Regulatory Adjustments	10			0			
112	Interest Adjustment for tax purposes (See Below - cell E206)	11			1,702,356			
113	Tax reserves claimed in current year	4			0			
114	Reserves from F/S beginning of year	4			0			
115	Contributions to deferred income plans	3			0			
116	Contributions to pension plans	3			0			
117	Other deductions "Material" Items TAXREC	12			0			
118	Other deductions "Material" Item TAXREC 2	12			0			
119								
120	Total TRUE-UPS before tax effect	26		=	-1,266,513			
121								
122	Income Tax Rate (including surtax) from 2002 Utility's tax return			x	38.62%			
123								
124	Income Tax Effect on True-up adjustments			=	-489,127			
125								
126	Less: Miscellaneous Tax Credits	14			0			
127								
128	Total Income Tax on True-ups				-489,127			
129								
130	Income Tax Rate used for gross-up (exclude surtax)				37.50%			
131								
132	TRUE-UP VARIANCE ADJUSTMENT				(782,603)			
133								
134	IV b) Calculation of the Deferral Account Variance caused by changes in legislation							
135								
136	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			=	10,235,189			
137								
138	REVISED CORPORATE INCOME TAX RATE			x	38.62%			
139								
140	REVISED REGULATORY INCOME TAX			=	3,952,830			
141								
142	Less: Revised Miscellaneous Tax Credits			-	0			
143								
144	Total Revised Regulatory Income Tax			=	3,952,830			
145								
146	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)			-	3,952,830			
147								
148	Regulatory Income Tax Variance			=	(0)			
149								

	A	B	C	D	E	F	G	H
1	<b>PILs TAXES - EB-2010-</b>	<b>ITEM</b>	<b>Initial</b>		M of F	M of F	<b>Tax</b>	
2	<b>PILs DEFERRAL AND VARIANCE ACCOUNTS</b>		<b>Estimate</b>		Filing	Filing	<b>Returns</b>	
3	<b>TAX CALCULATIONS (TAXCALC)</b>				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0						<b>Version 2009.1</b>	
6	<b>Utility Name: Hydro One Brampton Networks Inc.</b>							
7	<b>Reporting period: 2002</b>							
8							<b>Column</b>	
9	<b>Days in reporting period:</b>	365	days				<b>Brought</b>	
10	<b>Total days in the calendar year:</b>	365	days				<b>From</b>	
11							<b>TAXREC</b>	
12			\$		\$		\$	
13								
150	<b>Ontario Capital Tax</b>							
151	Base			=	211,672,968			
152	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	100,000			
153	Revised deemed taxable capital			=	211,572,968			
154								
155	Rate - Tab Tax Rates cell C54			x	0.3000%			
156								
157	Revised Ontario Capital Tax			=	634,719			
158	Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			-	634,719			
159	Regulatory Ontario Capital Tax Variance			=	0			
160								
161	<b>Federal LCT</b>							
162	Base				211,672,968			
163	Less: Exemption from tab Tax Rates, Table 2, cell C40			-	300,000			
164	Revised Federal LCT			=	211,372,968			
165								
166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
167								
168	Gross Amount				475,589			
169	Less: Federal surtax			-	114,634			
170	Revised Net LCT			=	360,955			
171								
172	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	360,955			
173	Regulatory Federal LCT Variance			=	0			
174								
175	Actual Income Tax Rate used for gross-up (exclude surtax)				37.50%			
176								
177	<b>Income Tax (grossed-up)</b>			+	(0)			
178	<b>LCT (grossed-up)</b>			+	0			
179	<b>Ontario Capital Tax</b>			+	0			
180								
181	<b>DEFERRAL ACCOUNT VARIANCE ADJUSTMENT</b>			=	(0)			
182								
183	<b>TRUE-UP VARIANCE (from cell I130)</b>			+	(782,603)			
184								
185	<b>Total Deferral Account Entry (Positive Entry = Debit)</b>			=	(782,603)			
186	<i>(Deferral Account Variance + True-up Variance)</i>							
187								
188								
189								
190	<b>V) INTEREST PORTION OF TRUE-UP</b>							
191	<b>Variance Caused By Phase-in of Deemed Debt</b>							
192								
193	Total deemed interest (REGINFO)				8,149,409			
194	Interest phased-in (Cell C37)				6,647,878			
195								
196	Variance due to phase-in of debt component of MARR in rates				1,501,532			
197	according to the Board's decision							
198								
199	<b>Other Interest Variances (i.e. Borrowing Levels</b>							
200	<b>Above Deemed Debt per Rate Handbook)</b>							
201	Interest deducted on MoF filing (Cell G37+G42)				9,851,765			
202	Total deemed interest (REGINFO CELL D62)				8,149,409			
203								
204	Variance caused by excess debt				1,702,356			
205								
206	<b>Interest Adjustment for Tax Purposes (carry forward to Cell E112)</b>				1,702,356			
207								
208	<b>Total Interest Variance</b>				-200,824			
209								
210								
211								

	A	B	C	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0		Return			
5					Version 2009.1	
6	Section A: Identification:					
7	Utility Name: Hydro One Brampton Networks Inc.					
8	Reporting period: 2002					
9	Taxation Year's start date:					
10	Taxation Year's end date:					
11	Number of days in taxation year:		365	days		
12						
13	Please enter the Materiality Level :		238,132	< - enter materiality level		
14	(0.25% x Rate Base x CER)	Y/N				
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount)	Y/N				
17	Does the utility carry on non-wires related operation?	Y/N				
18	(Please complete the questionnaire in the Background questionnaire worksheet.)					
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
22	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
24	The actual categories of the income statements should be used.					
25	If required please change the descriptions except for amortization, interest expense and provision for income tax					
26						
27	Please enter the non-wire operation's amount as a positive number, the program automatically treats all amounts					
28	in the "non-wires elimination column" as negative values in TAXREC and TAXREC2.					
29						
30	Income:					
31	Energy Sales	+	230,184,000		230,184,000	
32	Distribution Revenue	+	45,674,000		45,674,000	
33	Other Income	+	1,882,000		1,882,000	
34	Miscellaneous income	+			0	
35		+			0	
36	Revenue should be entered above this line					
37						
38	Costs and Expenses:					
39	Cost of energy purchased	-	230,184,000		230,184,000	
40	Administration	-	5,513,879		5,513,879	
41	Customer billing and collecting	-	2,843,000		2,843,000	
42	Operations and maintenance	-	5,179,000		5,179,000	
43	Amortization	-	12,693,757		12,693,757	
44	Ontario Capital Tax	-	818,000		818,000	
45	Reg Assets	-			0	
46		-			0	
47		-			0	
48		-			0	
49						
50	Net Income Before Interest & Income Taxes EBIT	=	20,508,364	0	20,508,364	
51	Less: Interest expense for accounting purposes	-	9,441,000		9,441,000	
52	Provision for payments in lieu of income taxes	-	4,888,016		4,888,016	
53	Net Income (loss)	=	6,179,348	0	6,179,348	
54	(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return. )					
55						
56	Section C: Reconciliation of accounting income to taxable income					
57	From T2 Schedule 1					
58	BOOK TO TAX ADDITIONS:					
59	Provision for income tax	+	4,888,016	0	4,888,016	
60	Federal large corporation tax	+			0	
61	Depreciation & Amortization	+	12,693,757	0	12,693,757	
62	Employee benefit plans-accrued, not paid	+	464,000	0	464,000	
63	Tax reserves - beginning of year	+	0	0	0	
64	Reserves from financial statements- end of year	+	144,843	0	144,843	
65	Regulatory adjustments on which true-up may apply (see A66)	+			0	
66	Items on which true-up does not apply "TAXREC 3"		387,782	0	387,782	
67	Material addition items from TAXREC 2	+	0	0	0	
68	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69						
70	Subtotal		18,578,398	0	18,578,398	
71						
72	Other Additions: (Please explain the nature of the additions)					
73	Recapture of CCA	+			0	
74	Non-deductible meals and entertainment expense	+	17,817		17,817	
75	Capital items expensed	+			0	
76	DEPRECIATION DIFFERENCE	+			0	
77		+			0	
78		+			0	
79		+			0	
80	Total Other Additions	=	17,817	0	17,817	
81						
82	Total Additions	=	18,596,215	0	18,596,215	
83						
84	Recap Material Additions:					
85			0	0	0	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	

	A	B	C	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0		Return			
5					Version 2009.1	
92	Total Other additions >materiality level		0	0	0	
93	Other additions (less than materiality level)		17,817	0	17,817	
94	Total Other Additions		17,817	0	17,817	
95						

	A	B	C	D	E	F
1	<b>PILs TAXES - EB-2010-</b>	<b>LINE</b>	<b>M of F</b>	Non-wires	<b>Wires-only</b>	
2	<b>TAX RETURN RECONCILIATION (TAXREC)</b>		<b>Corporate</b>	Eliminations	<b>Tax</b>	
3	(for "wires-only" business - see s. 72 OEB Act)		<b>Tax</b>		<b>Return</b>	
4	<b>0</b>		<b>Return</b>			
5					<b>Version 2009.1</b>	
96	BOOK TO TAX DEDUCTIONS:					
97	Capital cost allowance	-	9,148,530		9,148,530	
98	Cumulative eligible capital deduction	-	3,003,532		3,003,532	
99	Employee benefit plans-paid amounts	-			0	
100	Items capitalized for regulatory purposes	-			0	
101	Regulatory adjustments :	-			0	
102	CCA	-			0	
103	other deductions	-			0	
104	Tax reserves - end of year	-	0	0	0	
105	Reserves from financial statements- beginning of year	-	0	0	0	
106	Contributions to deferred income plans	-			0	
107	Contributions to pension plans	-			0	
108	<b>Items on which true-up does not apply "TAXREC 3"</b>		9,035,466	0	9,035,466	
109	Interest capitalized for accounting deducted for tax	-	410,765		410,765	
110	Material deduction items from TAXREC 2	-	0	0	0	
111	Other deduction items (not Material) from TAXREC 2	-	84,731	0	84,731	
112						
113	Subtotal	=	21,683,024	0	21,683,024	
114	Other deductions (Please explain the nature of the deductions)					
115	Charitable donations - tax basis	-			0	
116	Gain on disposal of assets	-			0	
117		-			0	
118					0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121						
122	Total Deductions	=	21,683,024	0	21,683,024	
123						
124	Recap Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130	Total Other Deductions exceed materiality level		0	0	0	
131	Other Deductions less than materiality level		0	0	0	
132	Total Other Deductions		0	0	0	
133						
134	TAXABLE INCOME	=	3,092,539	0	3,092,539	
135	DEDUCT:					
136	Non-capital loss applied positive number	-			0	
137	Net capital loss applied positive number	-			0	
138					0	
139	NET TAXABLE INCOME	=	3,092,539	0	3,092,539	
140						
141	FROM ACTUAL TAX RETURNS					
142	Net Federal Income Tax (Must agree with tax return)	+	807,771		807,771	
143	Net Ontario Income Tax (Must agree with tax return)	+	442,695		442,695	
144	Subtotal	=	1,250,466	0	1,250,466	
145	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0	
146	Total Income Tax	=	1,250,466	0	1,250,466	
147						
148	FROM ACTUAL TAX RETURNS					
149	Net Federal Income Tax Rate (Must agree with tax return)		26.12%		26.12%	
150	Net Ontario Income Tax Rate (Must agree with tax return)		12.50%		12.50%	
151	Blended Income Tax Rate		38.62%	*****	38.62%	
152						
153	Section F: Income and Capital Taxes					
154						
155	RECAP					
156	Total Income Taxes	+	1,250,466	0	1,250,466	
157	Ontario Capital Tax	+	818,734		818,734	
158	Federal Large Corporations Tax	+	609,643		609,643	
159						
160	Total income and capital taxes	=	2,678,843	0	2,678,843	
161						

	A	B	C	D	E	F
1	<b>PILs TAXES - EB-2010-</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
2	<b>Tax and Accounting Reserves</b>		Corporate	Eliminations	<b>Tax</b>	
3	For MoF Column of TAXCALC		Tax		<b>Return</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				<b>Version 2009.1</b>	
6						
7	<b>Utility Name: Hydro One Brampton Networks Inc.</b>					
8	<b>Reporting period: 2002</b>					
9						
10	<b>TAX RESERVES</b>					
11						
12	<b>Beginning of Year:</b>					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(l)				0	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
17	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
19	Other - Please describe				0	
20					0	
21					0	
22	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
23						
24	<b>End of Year:</b>					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(l)				0	
27	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other - Please describe				0	
31	Other - Please describe				0	
32					0	
33					0	
34	Insert line above this line					
35	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
36						
37						
38	<b>FINANCIAL STATEMENT RESERVES</b>					
39						
40	<b>Beginning of Year:</b>					
41					0	
42					0	
43	Environmental				0	
44	Allowance for doubtful accounts				0	
45	Inventory obsolescence				0	
46	Property taxes				0	
47	Other - Please describe				0	
48	Other - Please describe				0	
49					0	
50	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
51						
52	<b>End of Year:</b>					
53					0	
54					0	
55	Environmental				0	
56	Other Liabilities (2405) - Allowance for doubtful accounts		144,843		144,843	
57	Inventory obsolescence				0	
58	Property taxes				0	
59	Other - Please describe				0	
60	Other - Please describe				0	
61					0	
62	Insert line above this line					
63	<b>Total (carry forward to the TAXREC worksheet)</b>		144,843	0	144,843	
64						



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro One Brampton Networks Inc.					
9	Reporting period: 2002					
10	Number of days in taxation year:		365			
11	Materiality Level:		238,132			
12						
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
16	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+			0	
19	Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+			0	
21	Taxable capital gains	+			0	
22		+			0	
23	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+			0	
30	Gain on settlement of debt	+			0	
31	Interest paid on income debentures	+			0	
32	Recapture of SR&ED expenditures	+			0	
33	Share issue expense	+			0	
34	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41		+			0	
42		+			0	
43		+			0	
44		+			0	
45		+			0	
46	Total Additions	=	0	0	0	
47						
48	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51			0	0	0	
52			0	0	0	
53			0	0	0	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59			0	0	0	
60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0	0	
74			0	0	0	
75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
78	Other additions less than materiality level		0	0	0	
79	Total Additions		0	0	0	

	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro One Brampton Networks Inc.					
9	Reporting period: 2002					
10	Number of days in taxation year:		365			
11	Materiality Level:		238,132			
12						
13						
80						
81	Deduct:					
82	Gain on disposal of assets per f/s	-	19,450		19,450	
83	Dividends not taxable under section 83	-			0	
84	Terminal loss from Schedule 8	-			0	
85	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
87	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
90	Contributions to a qualifying environment trust	-			0	
91	Other income from financial statements	-			0	
92		-				
93	OPEB Amounts Capitalized	-	65,281		65,281	
94		-			0	
95	Other deductions: (Please explain in detail the nature of the item)	-			0	
96	Non-taxable load transfers	-			0	
97	Prospectus & underwriting fees	-			0	
98		-			0	
99	Total Deductions	=	84,731	0	84,731	
100						
101	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
119	Total Deductions exceed materiality level		0	0	0	
120	Other deductions less than materiality level		84,731	0	84,731	
121	Total Deductions		84,731	0	84,731	
122						



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2010-					
3	TAX RETURN RECONCILIATION (TAXREC 3)					
4	<b>Shareholder-only Items should be shown on TAXREC 3</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
5	<b><u>ITEMS ON WHICH TRUE-UP DOES NOT APPLY</u></b>		Corporate	Eliminations	<b>Tax</b>	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		<b>Return</b>	
7	0		Return			
8	Utility Name: Hydro One Brampton Networks Inc.				<b>Version 2009.1</b>	
9						
10						
11	Reporting period: 2002					
12	Number of days in taxation year:		365			
13						
14						
15						
16	<b>Section C: Reconciliation of accounting income to taxable income</b>					
17	<b>Add:</b>					
18						
19	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
21	CEC adjustments	+			0	
22	Gain on sale of non-utility eligible capital property	+			0	
23	Gain on sale of utility eligible capital property	+			0	
24	Loss from joint ventures or partnerships	+			0	
25	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
27	Loss on disposal of utility assets	+			0	
28	Loss on disposal of non-utility assets	+			0	
29	Depreciation in inventory -end of year	+			0	
30	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
32	Non-deductible meals	+			0	
33	Non-deductible club dues	+			0	
34	Non-deductible automobile costs	+			0	
35	<b>Donations - amount per books</b>				0	
36	Interest and penalties on unpaid taxes				0	
37	Management bonuses unpaid after 180 days of year end				0	
38	Imputed interest expense on Regulatory Assets				0	
39		+			0	
40	<b>Ontario capital tax adjustments</b>	+			0	
41	<b>Changes in Regulatory Asset balances</b>	+			0	
42		+			0	
43	<i>Other Additions: (please explain in detail the nature of the item)</i>	+			0	
44	Partnership income per T5013 (net of 2001 loss)	+	3,261		3,261	
45	Amortization of debt discount	+	25,920		25,920	
46	RSVA Reserve (1580)		64,024			
47	Reserves for Transition Costs		200,000			
48	Reserves for rebate payment		94,577			
49		+				
50	<b>Total Additions on which true-up does not apply</b>	=	387,782	0	29,181	
51						
52	<b>Deduct:</b>					
53						
54	CCA adjustments	-			0	
55	CEC adjustments	-			0	
56	Depreciation and amortization adjustments	-			0	
57	Gain on disposal of assets per financial statements	-			0	
58	Financing fee amorization - considered to be interest expense for PILs	-			0	
59	Imputed interest income on Regulatory Assets	-			0	
60	<b>Donations - amount deductible for tax purposes</b>	-			0	
61	Income from joint ventures or partnerships	-			0	
62		-			0	
63		-			0	
64		-			0	
65		-			0	
66		-			0	
67	<b>Ontario capital tax adjustments to current or prior year</b>	-	734		734	
68		-			0	
69	<b>Changes in Regulatory Asset balances</b>	-			0	
70		-			0	
71	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
72	Prospectus & underwriting fees	-	154,670		154,670	
73	Income not earned on movement of Regulatory A/Cs	-	8,421,505		8,421,505	
74	Deferred cost deductible (market ready)	-	458,557		458,557	
75		-			0	
76	<b>Total Deductions on which true-up does not apply</b>	=	9,035,466	0	9,035,466	
77						
78						

	A	B	C	D	E	F	G	H	I	J
1	PILs TAXES - EB-2010-									
2	Corporate Tax Rates									
3	Exemptions, Deductions, or Thresholds									
4	Utility Name: Hydro One Brampton Networks Inc.									
5	Reporting period: 2002									
6										
7										
8	Table 1									
9	Rates Used in 2002 RAM PILs Applications for 2002									
10	Income Range		0		200,001					
11	RAM 2002		to		to	>700,000				
12		Year	200,000		700,000					
13	Income Tax Rate									
14	Proxy Tax Year	2002								
15	Federal (Includes surtax)		13.12%		26.12%	26.12%				
16	and Ontario blended		6.00%		6.00%	12.50%				
17	Blended rate		19.12%		34.12%	38.62%				
18										
19	Capital Tax Rate		0.300%							
20	LCT rate		0.225%							
21	Surtax		1.12%							
22	Ontario Capital Tax Exemption **	MAX \$5MM	100,000							
23	Federal Large Corporations Tax Exemption **	MAX \$10MM	300,000							
24	**Exemption amounts must agree with the Board-approved 2002 RAM PILs filing									
25										
26	Table 2									
27	Expected Income Tax Rates for 2002 and Capital Tax Exemptions for 2002									
28	Income Range		0		200,001					
29	Expected Rates		to		to	>700,000				
30		Year	200,000		700,000					
31	Income Tax Rate									
32	Current year	2002								
33	Federal (Includes surtax)	2002	13.12%		26.12%	26.12%				
34	Ontario	2002	6.00%		6.00%	12.50%				
35	Blended rate	2002	19.12%		32.12%	38.62%				
36										
37	Capital Tax Rate	2002	0.300%							
38	LCT rate	2002	0.225%							
39	Surtax	2002	1.12%							
40	Ontario Capital Tax Exemption *** 2002	MAX \$5MM	100,000							
41	Federal Large Corporations Tax Exemption *** 2002	MAX \$10MM	300,000							
42	***Allocation of exemptions must comply with the Board's instructions regarding regulated activities.									
43										
44	Table 3									
45	Input Information from Utility's Actual 2002 Tax Returns									
46	Income Range		0		200,001					
47			to		to	>700,000				
48		Year	200,000		700,000					
49	Income Tax Rate									
50	Current year	2002								
51	Federal (Includes surtax)		13.12%		22.12%	26.12%				
52	Ontario		6.00%		9.75%	12.50%				
53	Blended rate		19.12%		31.87%	38.62%				
54										
55	Capital Tax Rate		0.300%							
56	LCT rate		0.225%							
57	Surtax		1.12%							
58	Ontario Capital Tax Exemption *	MAX \$5MM	143,455							
59	Federal Large Corporations Tax Exemption *	MAX \$10MM	0							
60	* Include copies of the actual tax return allocation calculations in your submission: Ontario CT23 page 11; federal T2 Schedule 36									
61										

[illegible]

**TAB 14**  
**SCHEDULE 0.0 APPENDIX 3**  
**2003 SIMPIL MODEL**

	A	B	C	D	E
1	PILs TAXES - EB-2010-				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
3	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
4	Reporting period: 2003			Input Cell	
5				Formula in Cell	
6	Days in reporting period:	365	days		
7	Total days in the calendar year:	365	days		
8					
9	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
13					
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N		
16					
17	Is the utility a non-profit corporation?		Y/N		
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
20	shared among the corporate group?	LCT	Y/N		
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		2%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
23					
24	Accounting Year End		Date	12-31-2003	
25					
26	MARR NO TAX CALCULATIONS				Regulatory
27	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			211,672,968	
32					
33	Common Equity Ratio (CER)			45.00%	
34					
35	1-CER			55.00%	
36					
37	Target Return On Equity			9.88%	
38					
39	Debt rate			7.00%	
40					
41	Market Adjusted Revenue Requirement			17,560,389	
42					
43	1999 return from RUD Sheet #7			7,853,867	7,853,867
44					
45	Total Incremental revenue			9,706,522	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			3,235,507	3,235,507
48	Amount allowed in 2002			3,235,507	3,235,507
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210				0
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM				0
52	Other Board-approved changes to MARR or incremental revenue				0
53					0
54	Total Regulatory Income				14,324,881
55					
56	Equity			95,252,836	
57					
58	Return at target ROE			9,410,980	
59					
60	Debt			116,420,132	
61					
62	Deemed interest amount in 100% of MARR			8,149,409	
63					
64	Phase-in of interest - Year 1 (2001)			5,146,346	
65	((D43+D47)/D41)*D61				
66	Phase-in of interest - Year 2 (2002)			6,647,878	
67	((D43+D47+D48)/D41)*D61				
68	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
70	Phase-in of interest - 2005			8,149,409	
71					
72					



	A	B	C	D	E	F	G	H
1	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0						Version 2009.1	
6	Utility Name: Hydro One Brampton Networks Inc.							
7	Reporting period: 2003							
8								
9	Days in reporting period:	365	days				Column	
10	Total days in the calendar year:	365	days				Brought	
11							From	
12			\$		\$		TAXREC	
13							\$	
14	II) CORPORATE INCOME TAXES							
15								
16	Regulatory Net Income REGINFO E53	1	14,324,881		13,409,302		27,734,183	
17								
18	BOOK TO TAX ADJUSTMENTS							
19	Additions:							
20	Depreciation & Amortization	2	9,600,202		2,812,246		12,412,448	
21	Employee Benefit Plans - Accrued, Not Paid	3	263,000		-200,000		63,000	
22	Tax reserves - beginning of year	4			0		0	
23	Reserves from financial statements - end of year	4			353,625		353,625	
24	Regulatory Adjustments - increase in income	5			0		0	
25	Other Additions (See Tab entitled "TAXREC")							
26	"Material" Items from "TAXREC" worksheet	6			0		0	
27	Other Additions (not "Material") "TAXREC"	6			18,781		18,781	
28	"Material" Items from "TAXREC 2" worksheet	6			0		0	
29	Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	Items on which true-up does not apply "TAXREC 3"				1,114,646		1,114,646	
31								
32	Deductions: Input positive numbers							
33	Capital Cost Allowance and CEC	7	7,215,016		5,340,690		12,555,706	
34	Employee Benefit Plans - Paid Amounts	8	90,000		-90,000		0	
35	Items Capitalized for Regulatory Purposes	9	0		0		0	
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10			0		0	
37	Interest Expense Deemed/ Incurred	11	6,647,878		2,999,111		9,646,989	
38	Tax reserves - end of year	4			0		0	
39	Reserves from financial statements - beginning of year	4			144,843		144,843	
40	Contributions to deferred income plans	3			0		0	
41	Contributions to pension plans	3			0		0	
42	Interest capitalized for accounting but deducted for tax	11			0		0	
43	Other Deductions (See Tab entitled "TAXREC")							
44	"Material" Items from "TAXREC" worksheet	12			0		0	
45	Other Deductions (not "Material") "TAXREC"	12			0		0	
46	Material Items from "TAXREC 2" worksheet	12			0		0	
47	Other Deductions (not "Material") "TAXREC 2"	12			0		0	
48	Items on which true-up does not apply "TAXREC 3"				2,883,170		2,883,170	
49								
50	TAXABLE INCOME/ (LOSS)		10,235,189		6,230,786	Before loss C/F	16,465,975	
51								
52	BLENDED INCOME TAX RATE							
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%		-1.9996%		36.62%	
54								
55	REGULATORY INCOME TAX		3,952,830		2,077,079	Actual	6,029,909	
56								
57								
58	Miscellaneous Tax Credits	14			56,053	Actual	56,053	
59								
60	Total Regulatory Income Tax		3,952,830		2,021,026	Actual	5,973,856	
61								
62								
63	II) CAPITAL TAXES							
64								
65	Ontario							
66	Base	15	211,672,968		68,475,638		280,148,606	
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	16	100,000		48,875		148,875	
68	Taxable Capital		211,572,968		68,524,513		279,999,731	
69								
70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
71								
72	Ontario Capital Tax		634,719		205,280		839,999	
73								
74	Federal Large Corporations Tax							
75	Base	18	211,672,968		84,080,096		295,753,064	
76	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	19	300,000		-300,000		0	
77	Taxable Capital		211,372,968		83,780,096		295,753,064	
78								
79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		0.0000%		0.2250%	
80								
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		475,589		189,855		665,444	
82	Less: Federal Surtax 1.12% x Taxable Income	21	114,634		-114,634		0	
83								
84	Net LCT		360,955		304,489		665,444	
85								
86	III) INCLUSION IN RATES							
87								
88	Income Tax Rate used for gross- up (exclude surtax)		37.50%					
89								
90	Income Tax (proxy tax is grossed-up)	22	6,324,528			Actual 2003	5,973,856	
91	LCT (proxy tax is grossed-up)	23	577,528			Actual 2003	481,025	
92	Ontario Capital Tax (no gross-up since it is deductible)	24	634,719			Actual 2003	839,999	
93								
94								
95	Total PILs for Rate Adjustment -- MUST AGREE WITH 2002 RAM DECISION	25	7,536,775			Actual 2003	7,294,880	
96								
97								
98								
99	IV) FUTURE TRUE-UPS							
100	IV a) Calculation of the True-up Variance				DR/(CR)			
101	In Additions:							
102	Employee Benefit Plans - Accrued, Not Paid	3			-200,000			
103	Tax reserves deducted in prior year	4			0			
104	Reserves from financial statements-end of year	4			353,625			
105	Regulatory Adjustments	5			0			
106	Other additions "Material" Items TAXREC	6			0			
107	Other additions "Material" Items TAXREC 2	6			0			
108	In Deductions - positive numbers							
109	Employee Benefit Plans - Paid Amounts	8			-90,000			
110	Items Capitalized for Regulatory Purposes	9			0			
111	Regulatory Adjustments	10			0			
112	Interest Adjustment for tax purposes (See Below - cell E206)	11			1,497,580			
113	Tax reserves claimed in current year	4			0			
114	Reserves from F/S beginning of year	4			144,843			
115	Contributions to deferred income plans	3			0			
116	Contributions to pension plans	3			0			
117	Other deductions "Material" Items TAXREC	12			0			
118	Other deductions "Material" Item TAXREC 2	12			0			
119								
120	Total TRUE-UPS before tax effect	26		=	-1,398,798			
121								
122	Income Tax Rate (including surtax) from 2003 Utility's tax return			x	36.62%			

	A	B	C	D	E	F	G	H
1	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0						Version 2009.1	
6	Utility Name: Hydro One Brampton Networks Inc.							
7	Reporting period: 2003							
8								
9	Days in reporting period:	365	days				Column	
10	Total days in the calendar year:	365	days				Brought	
11							From	
12			\$		\$		TAXREC	
13							\$	
123								
124	Income Tax Effect on True-up adjustments			=	-512,240			
125								
126	Less: Miscellaneous Tax Credits	14			56,053			
127								
128	Total Income Tax on True-ups				-568,293			
129								
130	Income Tax Rate used for gross-up (exclude surtax)				35.50%			
131								
132	TRUE-UP VARIANCE ADJUSTMENT				(881,074)			
133								
134	IV b) Calculation of the Deferral Account Variance caused by							
135	changes in legislation							
136	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial			=	10,235,189			
137	estimate column)							
138	REVISED CORPORATE INCOME TAX RATE			x	36.62%			
139								
140	REVISED REGULATORY INCOME TAX			=	3,748,126			
141								
142	Less: Revised Miscellaneous Tax Credits			-	56,053			
143								
144	Total Revised Regulatory Income Tax			=	3,692,073			
145								
146	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell			-	3,952,830			
147	C58)							
148	Regulatory Income Tax Variance			=	(260,757)			
149								
150	Ontario Capital Tax							
151	Base			=	211,672,968			
152	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	100,000			
153	Revised deemed taxable capital			=	211,572,968			
154								
155	Rate - Tab Tax Rates cell C54			x	0.3000%			
156								
157	Revised Ontario Capital Tax			=	634,719			
158	Less: Ontario Capital Tax reported in the initial estimate column (Cell			-	634,719			
159	C70)							
160	Regulatory Ontario Capital Tax Variance			=	0			
161	Federal LCT							
162	Base				211,672,968			
163	Less: Exemption from tab Tax Rates, Table 2, cell C40			-	300,000			
164	Revised Federal LCT			=	211,372,968			
165								
166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
167								
168	Gross Amount				475,589			
169	Less: Federal surtax			-	114,634			
170	Revised Net LCT			=	360,955			
171								
172	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	360,955			
173	Regulatory Federal LCT Variance			=	0			
174								
175	Actual Income Tax Rate used for gross-up (exclude surtax)				35.50%			
176								
177	Income Tax (grossed-up)			+	(404,274)			
178	LCT (grossed-up)			+	0			
179	Ontario Capital Tax			+	0			
180								
181	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	(404,274)			
182								
183	TRUE-UP VARIANCE (from cell I132)			+	(881,074)			
184								
185	Total Deferral Account Entry (Positive Entry = Debit)			=	(1,285,348)			
186	(Deferral Account Variance + True-up Variance)							
187								
188								
189								
190	V) INTEREST PORTION OF TRUE-UP							
191	Variance Caused By Phase-in of Deemed Debt							
192								
193	Total deemed interest (REGINFO)				8,149,409			
194	Interest phased-in (Cell C37)				6,647,878			
195								
196	Variance due to phase-in of debt component of MARR in rates				1,501,532			
197	according to the Board's decision							
198								
199	Other Interest Variances (i.e. Borrowing Levels							
200	Above Deemed Debt per Rate Handbook)							
201	Interest deducted on MoF filing (Cell G37+G42)				9,646,989			
202	Total deemed interest (REGINFO CELL D62)				8,149,409			
203								
204	Variance caused by excess debt				1,497,580			
205								
206	Interest Adjustment for Tax Purposes (carry forward to Cell E112)				1,497,580			
207								
208	Total Interest Variance				3,952			
209								
210								
211								

	A	B	C	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0		Return			
5					Version 2009.1	
6	Section A: Identification:					
7	Utility Name: Hydro One Brampton Networks Inc.					
8	Reporting period: 2003					
9	Taxation Year's start date:					
10	Taxation Year's end date:					
11	Number of days in taxation year:		365	days		
12						
13	Please enter the Materiality Level :		238,132	< - enter materiality level		
14	(0.25% x Rate Base x CER)	Y/N				
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount)	Y/N				
17	Does the utility carry on non-wires related operation?	Y/N				
18	(Please complete the questionnaire in the Background questionnaire worksheet.)					
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
22	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
24	The actual categories of the income statements should be used.					
25	If required please change the descriptions except for amortization, interest expense and provision for income tax					
26						
27	Please enter the non-wire operation's amount as a positive number, the program automatically treats all amounts					
28	in the "non-wires elimination column" as negative values in TAXREC and TAXREC2.					
29						
30	Income:					
31	Energy Sales	+			0	
32	Distribution Revenue	+	278,229,106		278,229,106	
33	Other Income	+	1,975,934		1,975,934	
34	Miscellaneous income	+			0	
35		+			0	
36	Revenue should be entered above this line					
37						
38	Costs and Expenses:					
39	Cost of energy purchased	-	225,829,689		225,829,689	
40	Administration	-	4,726,208		4,726,208	
41	Customer billing and collecting	-	3,122,073		3,122,073	
42	Operations and maintenance	-	5,580,399		5,580,399	
43	Amortization	-	12,412,448		12,412,448	
44	Ontario Capital Tax	-	800,040		800,040	
45	Reg Asset movement	-			0	
46		-			0	
47		-			0	
48		-			0	
49						
50	Net Income Before Interest & Income Taxes EBIT	=	27,734,183	0	27,734,183	
51	Less: Interest expense for accounting purposes	-	9,646,989		9,646,989	
52	Provision for payments in lieu of income taxes	-	4,025,418		4,025,418	
53	Net Income (loss)	=	14,061,776	0	14,061,776	
54	(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return. )					
55						
56	Section C: Reconciliation of accounting income to taxable income					
57	From T2 Schedule 1					
58	BOOK TO TAX ADDITIONS:					
59	Provision for income tax	+	4,025,418	0	4,025,418	
60	Federal large corporation tax	+			0	
61	Depreciation & Amortization	+	12,412,448	0	12,412,448	
62	Employee benefit plans-accrued, not paid	+	63,000	0	63,000	
63	Tax reserves - beginning of year	+	0	0	0	
64	Reserves from financial statements- end of year	+	353,625	0	353,625	
65	Regulatory adjustments on which true-up may apply (see A66)	+			0	
66	Items on which true-up does not apply "TAXREC 3"		1,114,646	0	1,114,646	
67	Material addition items from TAXREC 2	+	0	0	0	
68	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69						
70	Subtotal		17,969,137	0	17,969,137	
71						
72	Other Additions: (Please explain the nature of the additions)					
73	Recapture of CCA	+			0	
74	Non-deductible meals and entertainment expense	+	18,781		18,781	
75	Capital items expensed	+			0	
76		+	0		0	
77		+			0	
78		+			0	
79		+			0	
80	Total Other Additions	=	18,781	0	18,781	
81						
82	Total Additions	=	17,987,918	0	17,987,918	
83						
84	Recap Material Additions:					
85			0	0	0	



	A	B	C	D	E	F
1	<b>PILs TAXES - EB-2010-</b>	<b>LINE</b>	<b>M of F</b>	Non-wires	<b>Wires-only</b>	
2	<b>TAX RETURN RECONCILIATION (TAXREC)</b>		<b>Corporate</b>	Eliminations	<b>Tax</b>	
3	(for "wires-only" business - see s. 72 OEB Act)		<b>Tax</b>		<b>Return</b>	
4	<b>0</b>		<b>Return</b>			
5					<b>Version 2009.1</b>	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
92	<i>Total Other additions &gt;materiality level</i>		0	0	0	
93	Other additions (less than materiality level)		18,781	0	18,781	
94	Total Other Additions		18,781	0	18,781	
95						
96	BOOK TO TAX DEDUCTIONS:					
97	Capital cost allowance	-	9,745,574		9,745,574	
98	Cumulative eligible capital deduction	-	2,810,132		2,810,132	
99	Employee benefit plans-paid amounts	-			0	
100	Items capitalized for regulatory purposes	-			0	
101	<i>Regulatory adjustments :</i>	-			0	
102	CCA	-			0	
103	<i>other deductions</i>	-			0	
104	<i>Tax reserves - end of year</i>	-	0	0	0	
105	<i>Reserves from financial statements- beginning of year</i>	-	144,843	0	144,843	
106	<i>Contributions to deferred income plans</i>	-			0	
107	<i>Contributions to pension plans</i>	-			0	
108	<b><i>Items on which true-up does not apply "TAXREC 3"</i></b>		2,883,170	0	2,883,170	
109	Interest capitalized for accounting deducted for tax	-			0	
110	Material deduction items from TAXREC 2	-	0	0	0	
111	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112						
113	Subtotal	=	15,583,719	0	15,583,719	
114	<i>Other deductions (Please explain the nature of the deductions)</i>					
115	<b>Charitable donations - tax basis</b>	-			0	
116	<i>Gain on disposal of assets</i>	-			0	
117		-			0	
118					0	
119		-			0	
120	<i>Total Other Deductions</i>	=	0	0	0	
121						
122	Total Deductions	=	15,583,719	0	15,583,719	
123						
124	Recap Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130	<i>Total Other Deductions exceed materiality level</i>		0	0	0	
131	Other Deductions less than materiality level		0	0	0	
132	Total Other Deductions		0	0	0	
133						
134	TAXABLE INCOME	=	16,465,975	0	16,465,975	
135	DEDUCT:					
136	Non-capital loss applied <b>positive number</b>	-	0		0	
137	Net capital loss applied <b>positive number</b>	-			0	
138					0	
139	NET TAXABLE INCOME	=	16,465,975	0	16,465,975	
140						
141	<b>FROM ACTUAL TAX RETURNS</b>					
142	Net Federal Income Tax <b>(Must agree with tax return)</b>	+	3,971,593		3,971,593	
143	Net Ontario Income Tax <b>(Must agree with tax return)</b>	+	2,058,316		2,058,316	
144	Subtotal	=	6,029,909	0	6,029,909	
145	Less: Miscellaneous tax credits <b>(Must agree with tax returns)</b>	-	56,053		56,053	
146	<b>Total Income Tax</b>	=	5,973,856	0	5,973,856	
147						
148	<b>FROM ACTUAL TAX RETURNS</b>					
149	Net Federal Income Tax Rate <b>(Must agree with tax return)</b>		24.12%		24.12%	
150	Net Ontario Income Tax Rate <b>(Must agree with tax return)</b>		12.50%		12.50%	
151	Blended Income Tax Rate		36.62%		36.62%	
152						
153	<b>Section F: Income and Capital Taxes</b>					
154						
155	<b>RECAP</b>					
156	Total Income Taxes	+	5,973,856	0	5,973,856	
157	Ontario Capital Tax	+	839,999		839,999	
158	Federal Large Corporations Tax	+	481,025		481,025	
159						
160	<b>Total income and capital taxes</b>	=	7,294,880	0	7,294,880	
161						

	A	B	C	D	E	F
1	<b>PILs TAXES - EB-2010-</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
2	<b>Tax and Accounting Reserves</b>		Corporate	Eliminations	<b>Tax</b>	
3	For MoF Column of TAXCALC		Tax		<b>Return</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				<b>Version 2009.1</b>	
6						
7	<b>Utility Name: Hydro One Brampton Networks Inc.</b>					
8	<b>Reporting period: 2003</b>					
9						
10	<b>TAX RESERVES</b>					
11						
12	<b>Beginning of Year:</b>					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(l)				0	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
17	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
19	Other - Please describe				0	
20					0	
21					0	
22	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
23						
24	<b>End of Year:</b>					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(l)				0	
27	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other - Please describe				0	
31	Other - Please describe				0	
32					0	
33					0	
34	Insert line above this line					
35	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
36						
37						
38	<b>FINANCIAL STATEMENT RESERVES</b>					
39						
40	<b>Beginning of Year:</b>					
41					0	
42					0	
43	Environmental				0	
44	Other Liabilities (2405) - Allowance for doubtful accounts		144,843		144,843	
45	Inventory obsolescence				0	
46	Property taxes				0	
47	Other - Please describe				0	
48	Other - Please describe				0	
49					0	
50	<b>Total (carry forward to the TAXREC worksheet)</b>		144,843	0	144,843	
51						
52	<b>End of Year:</b>					
53					0	
54					0	
55	Environmental				0	
56	Other Liabilities (2405) - Allowance for doubtful accounts		353,625		353,625	
57	Inventory obsolescence				0	
58	Property taxes				0	
59	Other - Please describe				0	
60	Other - Please describe				0	
61					0	
62	Insert line above this line					
63	<b>Total (carry forward to the TAXREC worksheet)</b>		353,625	0	353,625	
64						

	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro One Brampton Networks Inc.					
9	Reporting period: 2003					
10	Number of days in taxation year:		365			
11	Materiality Level:		238,132			
12						
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
16	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+			0	
19	Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+			0	
21	Taxable capital gains	+			0	
22		+			0	
23	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+			0	
30	Gain on settlement of debt	+			0	
31	Interest paid on income debentures	+			0	
32	Recapture of SR&ED expenditures	+			0	
33	Share issue expense	+			0	
34	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41		+			0	
42		+			0	
43		+			0	
44		+			0	
45		+				
46	Total Additions	=	0	0	0	
47						
48	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51			0	0	0	
52			0	0	0	
53			0	0	0	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59			0	0	0	
60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0	0	
74			0	0	0	

	A	B	C	D	E	F
1						
2	<b>PILs TAXES - EB-2010-</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
3	<b>TAX RETURN RECONCILIATION (TAXREC 2)</b>		Corporate	Eliminations	<b>Tax</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		<b>Return</b>	
5	<b>RATEPAYERS ONLY</b>		Return			
6	<b>Shareholder-only Items should be shown on TAXREC 3</b>				<b>Version 2009.1</b>	
7						
8	<b>Utility Name: Hydro One Brampton Networks Inc.</b>					
9	<b>Reporting period: 2003</b>					
10	<b>Number of days in taxation year:</b>		365			
11	<b>Materiality Level:</b>		238,132			
12						
13						
75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
78	Other additions less than materiality level		0	0	0	
79	Total Additions		0	0	0	
80						
81	Deduct:					
82	Gain on disposal of assets per f/s	-			0	
83	Dividends not taxable under section 83	-			0	
84	Terminal loss from Schedule 8	-			0	
85	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
87	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
90	Contributions to a qualifying environment trust	-			0	
91	Other income from financial statements	-			0	
92		-				
93		-			0	
94		-			0	
95	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
96	Non-taxable load transfers	-	0		0	
97		-			0	
98		-			0	
99	Total Deductions	=	0	0	0	
100						
101	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
119	Total Deductions exceed materiality level		0	0	0	
120	Other deductions less than materiality level		0	0	0	
121	Total Deductions		0	0	0	
122						

	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2010-					
3	TAX RETURN RECONCILIATION (TAXREC 3)					
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
5	<u>ITEMS ON WHICH TRUE-UP DOES NOT APPLY</u>		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return			
8	Utility Name: Hydro One Brampton Networks Inc.				Version 2009.1	
9						
10						
11	Reporting period: 2003					
12	Number of days in taxation year:		365			
13						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
17	Add:					
18						
19	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
21	CEC adjustments	+			0	
22	Gain on sale of non-utility eligible capital property	+			0	
23	Gain on sale of utility eligible capital property	+			0	
24	Loss from joint ventures or partnerships	+			0	
25	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
27	Loss on disposal of utility assets	+			0	
28	Loss on disposal of non-utility assets	+			0	
29	Depreciation in inventory -end of year	+			0	
30	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
32	Non-deductible meals	+			0	
33	Non-deductible club dues	+			0	
34	Non-deductible automobile costs	+			0	
35	Donations - amount per books		0		0	
36	Interest and penalties on unpaid taxes				0	
37	Management bonuses unpaid after 180 days of year end				0	
38	Imputed interest expense on Regulatory Assets				0	
39		+			0	
40	Ontario capital tax adjustments	+			0	
41	Changes in Regulatory Asset balances	+			0	
42		+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44	Partnership income per T5013 (net of 2001 loss)	+	12,085		12,085	
45	Amortization of debt discount	+	25,920		25,920	
46	Regulatory assets contra	+	1,076,641			
47	Total Additions on which true-up does not apply	=	1,114,646	0	38,005	
48						
49	Deduct:					
50						
51	CCA adjustments	-			0	
52	CEC adjustments	-			0	
53	Depreciation and amortization adjustments	-			0	
54	Gain on disposal of assets per financial statements	-			0	
55	Financing fee amortization - considered to be interest expense for PILs	-			0	
56	Imputed interest income on Regulatory Assets	-			0	
57	Donations - amount deductible for tax purposes	-			0	
58	Income from joint ventures or partnerships	-			0	
59		-			0	
60		-			0	
61		-			0	
62		-			0	
63		-			0	
64	Ontario capital tax adjustments to current or prior year	-	39,999		39,999	
65		-			0	
66	Changes in Regulatory Asset balances	-			0	
67		-			0	
68	Other deductions: (Please explain in detail the nature of the item)	-			0	
69	RSVA Reserve (1580)	-	64,024		64,024	
70	Reserves for Transition Costs	-	200,000		200,000	
71	Reserves for rebate payment	-	94,577		94,577	
72	Prospectus & underwriting fees	-	154,606		154,606	
73	Income not earned on movement of Regulatory A/Cs		2,329,964		2,329,964	
74	Deferred cost deductible (market ready)					
75	Total Deductions on which true-up does not apply	=	2,883,170	0	2,883,170	
76						
77						

	A	B	C	D	E	F	G	H	I	J
1	PILs TAXES - EB-2010-									
2	Corporate Tax Rates				Version 2009.1					
3	Exemptions, Deductions, or Thresholds									
4	Utility Name: Hydro One Brampton Networks Inc.									
5	Reporting period: 2003									
6										
7	Table 1									
8	Rates Used in 2002 RAM PILs Applications for 2002									
9	Income Range		0		200,001					
10	RAM 2002		to		to	>700000				
11		Year	200,000		700,000					
12	Income Tax Rate									
13	Proxy Tax Year	2002								
14	Federal (Includes surtax)		13.12%		26.12%	26.12%				
15	and Ontario blended		6.00%		6.00%	12.50%				
16	Blended rate		19.12%		34.12%	38.62%				
17										
18	Capital Tax Rate		0.300%							
19	LCT rate		0.225%							
20	Surtax		1.12%							
21	Ontario Capital Tax Exemption **	MAX \$5MM	100,000							
22	Federal Large Corporations Tax Exemption **	MAX \$10MM	300,000							
23	**Exemption amounts must agree with the Board-approved 2002 RAM PILs filing									
24										
25	Table 2									
26	Expected Income Tax Rates for 2003 and Capital Tax Exemptions for 2003									
27	Income Range		0		200,001					
28	Expected Rates		to		to	>700000				
29		Year	200,000		700,000					
30	Income Tax Rate									
31	Current year	2003								
32	Federal (Includes surtax)	2003	13.12%			24.12%				
33	Ontario	2003	6.00%			12.50%				
34	Blended rate	2003	19.12%		34.12%	36.62%				
35										
36	Capital Tax Rate	2003	0.300%							
37	LCT rate	2003	0.225%							
38	Surtax	2003	1.12%							
39	Ontario Capital Tax Exemption *** 2003	MAX \$5MM	100,000							
40	Federal Large Corporations Tax Exemption *** 2003	MAX \$10MM	300,000							
41	*** Allocation of exemptions must comply with the Board's instructions regarding regulated activities.									
42										
43	Table 3									
44	Input Information from Utility's Actual 2003 Tax Returns									
45	Income Range		0		200,001					
46			to		to	>700,000				
47		Year	200,000		700,000					
48	Income Tax Rate									
49	Current year	2003								
50	Federal (Includes surtax)		13.12%		0.00%	24.12%				
51	Ontario		6.00%		0.00%	12.50%				
52	Blended rate		19.12%		0.00%	36.62%				
53										
54	Capital Tax Rate		0.300%							
55	LCT rate		0.225%							
56	Surtax		1.12%							
57	Ontario Capital Tax Exemption *	MAX \$5MM	148,875							
58	Federal Large Corporations Tax Exemption *	MAX \$10MM	0							
59	* Include copies of the actual tax return allocation calculations in your submission: Ontario CT23 page 11; federal T2 Schedule 36									
60										
61										



[illegible]

**TAB 14**  
**SCHEDULE 0.0 APPENDIX 4**  
**2004 SIMPIL MODEL**



	A	B	C	D	E
1	PILs TAXES - EB-2010-				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
3	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
4	Reporting period: 2004			Input Cell	
5				Formula in Cell	
6	Days in reporting period:	366	days		
7	Total days in the calendar year:	366	days		
8					
9	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
13					
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N		
16					
17	Is the utility a non-profit corporation?		Y/N		
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
20	shared among the corporate group?	LCT	Y/N		
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		2%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
23					
24	Accounting Year End		Date	12-31-2004	
25					
26	MARR NO TAX CALCULATIONS				Regulatory
27	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			211,672,968	
32					
33	Common Equity Ratio (CER)			45.00%	
34					
35	1-CER			55.00%	
36					
37	Target Return On Equity			9.88%	
38					
39	Debt rate			7.00%	
40					
41	Market Adjusted Revenue Requirement			17,560,389	
42					
43	1999 return from RUD Sheet #7			7,853,867	7,853,867
44					
45	Total Incremental revenue			9,706,522	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			3,235,507	3,235,507
48	Amount allowed in 2002			3,235,507	3,235,507
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210				0
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM				0
52	Other Board-approved changes to MARR or incremental revenue				0
53					0
54	Total Regulatory Income				14,324,881
55					
56	Equity			95,252,836	
57					
58	Return at target ROE			9,410,980	
59					
60	Debt			116,420,132	
61					
62	Deemed interest amount in 100% of MARR			8,149,409	
63					
64	Phase-in of interest - Year 1 (2001)			5,146,346	
65	((D43+D47)/D41)*D61				
66	Phase-in of interest - Year 2 (2002)			6,647,878	
67	((D43+D47+D48)/D41)*D61				
68	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
70	Phase-in of interest - 2005			8,149,409	
71					
72					

	A	B	C	D	E	F	G	H
1	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0						Version 2009.1	
6	Utility Name: Hydro One Brampton Networks Inc.							
7	Reporting period: 2004							
8							Column	
9	Days in reporting period:	366	days				Brought	
10	Total days in the calendar year:	366	days				From	
11							TAXREC	
12			\$		\$		\$	
13								
14	I) CORPORATE INCOME TAXES							
15								
16	Regulatory Net Income REGINFO E53	1	14,324,881		13,532,762		27,857,643	
17								
18	BOOK TO TAX ADJUSTMENTS							
19	Additions:							
20	Depreciation & Amortization	2	9,600,202		3,106,179		12,706,381	
21	Employee Benefit Plans - Accrued, Not Paid	3	263,000		-158,000		105,000	
22	Tax reserves - beginning of year	4			0		0	
23	Reserves from financial statements - end of year	4			603,942		603,942	
24	Regulatory Adjustments - increase in income	5			0		0	
25	Other Additions (See Tab entitled "TAXREC")							
26	"Material" Items from "TAXREC" worksheet	6			0		0	
27	Other Additions (not "Material") "TAXREC"	6			69,066		69,066	
28	"Material Items from "TAXREC 2" worksheet	6			0		0	
29	Other Additions (not "Material") "TAXREC 2"	6			13,539		13,539	
30	Items on which true-up does not apply "TAXREC 3"				3,329,926		3,329,926	
31								
32	Deductions: Input positive numbers							
33	Capital Cost Allowance and CEC	7	7,215,016		5,782,188		12,997,204	
34	Employee Benefit Plans - Paid Amounts	8	90,000		-90,000		0	
35	Items Capitalized for Regulatory Purposes	9	0		0		0	
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10			0		0	
37	Interest Expense Deemed/ Incurred	11	6,647,878		3,260,230		9,908,108	
38	Tax reserves - end of year	4			0		0	
39	Reserves from financial statements - beginning of year	4			353,625		353,625	
40	Contributions to deferred income plans	3			0		0	
41	Contributions to pension plans	3			0		0	
42	Interest capitalized for accounting but deducted for tax	11			0		0	
43	Other Deductions (See Tab entitled "TAXREC")							
44	"Material" Items from "TAXREC" worksheet	12			0		0	
45	Other Deductions (not "Material") "TAXREC"	12			0		0	
46	Material Items from "TAXREC 2" worksheet	12			0		0	
47	Other Deductions (not "Material") "TAXREC 2"	12			31,304		31,304	
48	Items on which true-up does not apply "TAXREC 3"				1,604,994		1,604,994	
49								
50	TAXABLE INCOME/ (LOSS)		10,235,189		9,555,073	Before loss C/F	19,790,262	
51								
52	BLENDED INCOME TAX RATE							
53	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%		-2.4994%		36.12%	
54								
55	REGULATORY INCOME TAX		3,952,830		3,195,541	Actual	7,148,371	
56								
57								
58	Miscellaneous Tax Credits	14			2,074	Actual	2,074	
59								
60	Total Regulatory Income Tax		3,952,830		3,193,467	Actual	7,146,297	
61								
62								
63	II) CAPITAL TAXES							
64								
65	Ontario							
66	Base	15	211,672,968		67,026,761		278,699,729	
67	Less: Exemption - Tax Rates - Regulatory, Table 1; Actual, Table 3	16	100,000		50,000		150,000	
68	Taxable Capital		211,572,968		67,076,761		278,549,729	
69								
70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
71								
72	Ontario Capital Tax		634,719		200,930		835,649	
73								
74	Federal Large Corporations Tax							
75	Base	18	211,672,968		83,230,548		294,903,516	
76	Less: Exemption - Tax Rates - Regulatory, Table 1; Actual, Table 3	19	300,000		-300,000		0	
77	Taxable Capital		211,372,968		82,930,548		294,903,516	
78								
79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		-0.0250%		0.2000%	
80								
81	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		475,589		114,218		589,807	
82	Less: Federal Surtax 1.12% x Taxable Income	21	114,634		107,017		221,651	
83								
84	Net LCT		360,955		7,201		368,156	
85								
86	III) INCLUSION IN RATES							
87								
88	Income Tax Rate used for gross- up (exclude surtax)		37.50%					
89								
90	Income Tax (proxy tax is grossed-up)	22	6,324,528			Actual 2004	7,146,297	
91	LCT (proxy tax is grossed-up)	23	577,528			Actual 2004	368,212	
92	Ontario Capital Tax (no gross-up since it is deductible)	24	634,719			Actual 2004	835,649	
93								
94								
95	Total PILs for Rate Adjustment -- MUST AGREE WITH 2002	25	7,536,775			Actual 2004	8,350,158	
96	RAM DECISION							
97								
98								
99	IV) FUTURE TRUE-UPS							
100	IV a) Calculation of the True-up Variance				DR/(CR)			
101	In Additions:							
102	Employee Benefit Plans - Accrued, Not Paid	3			-158,000			
103	Tax reserves deducted in prior year	4			0			
104	Reserves from financial statements-end of year	4			603,942			
105	Regulatory Adjustments	5			0			
106	Other additions "Material" Items TAXREC	6			0			
107	Other additions "Material" Items TAXREC 2	6			0			
108	In Deductions - positive numbers							
109	Employee Benefit Plans - Paid Amounts	8			-90,000			
110	Items Capitalized for Regulatory Purposes	9			0			
111	Regulatory Adjustments	10			0			
112	Interest Adjustment for tax purposes (See Below - cell E206)	11			1,758,699			
113	Tax reserves claimed in current year	4			0			
114	Reserves from F/S beginning of year	4			353,625			
115	Contributions to deferred income plans	3			0			
116	Contributions to pension plans	3			0			
117	Other deductions "Material" Items TAXREC	12			0			
118	Other deductions "Material" Item TAXREC 2	12			0			
119								
120	Total TRUE-UPS before tax effect	26		=	-1,576,382			
121								
122	Income Tax Rate (including surtax) from 2004 Utility's tax return			x	36.12%			

	A	B	C	D	E	F	G	H
1	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0						Version 2009.1	
6	Utility Name: Hydro One Brampton Networks Inc.							
7	Reporting period: 2004							
8							Column	
9	Days in reporting period:	366	days				Brought	
10	Total days in the calendar year:	366	days				From	
11							TAXREC	
12			\$		\$		\$	
13								
123								
124	Income Tax Effect on True-up adjustments			=	-569,389			
125								
126	Less: Miscellaneous Tax Credits	14			2,074			
127								
128	Total Income Tax on True-ups				-571,463			
129								
130	Income Tax Rate used for gross-up (exclude surtax)				35.00%			
131								
132	TRUE-UP VARIANCE ADJUSTMENT				(879,174)			
133								
134	IV b) Calculation of the Deferral Account Variance caused by							
135	changes in legislation							
136	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial			=	10,235,189			
137	estimate column)							
138	REVISED CORPORATE INCOME TAX RATE			x	36.12%			
139								
140	REVISED REGULATORY INCOME TAX			=	3,696,950			
141								
142	Less: Revised Miscellaneous Tax Credits			-	2,074			
143								
144	Total Revised Regulatory Income Tax			=	3,694,876			
145								
146	Less: Regulatory Income Tax reported in the Initial Estimate Column			-	3,952,830			
147	(Cell C58)							
148	Regulatory Income Tax Variance			=	(257,954)			
149								
150	Ontario Capital Tax							
151	Base			=	211,672,968			
152	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	100,000			
153	Revised deemed taxable capital			=	211,572,968			
154								
155	Rate - Tab Tax Rates cell C54			x	0.3000%			
156								
157	Revised Ontario Capital Tax			=	634,719			
158	Less: Ontario Capital Tax reported in the initial estimate column (Cell			-	634,719			
159	C70)			=	0			
160	Regulatory Ontario Capital Tax Variance							
161	Federal LCT							
162	Base				211,672,968			
163	Less: Exemption from tab Tax Rates, Table 2, cell C40			-	1,500,000			
164	Revised Federal LCT			=	210,172,968			
165								
166	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2000%			
167								
168	Gross Amount				420,346			
169	Less: Federal surtax			-	114,634			
170	Revised Net LCT			=	305,712			
171								
172	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	360,955			
173	Regulatory Federal LCT Variance			=	(55,243)			
174								
175	Actual Income Tax Rate used for gross-up (exclude surtax)				35.00%			
176								
177	Income Tax (grossed-up)			+	(396,852)			
178	LCT (grossed-up)			+	(84,990)			
179	Ontario Capital Tax			+	0			
180								
181	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	(481,842)			
182								
183	TRUE-UP VARIANCE (from cell I132)			+	(879,174)			
184								
185	Total Deferral Account Entry (Positive Entry = Debit)			=	(1,361,015)			
186	(Deferral Account Variance + True-up Variance)							
187								
188								
189								
190	V) INTEREST PORTION OF TRUE-UP							
191	Variance Caused By Phase-in of Deemed Debt							
192								
193	Total deemed interest (REGINFO)				8,149,409			
194	Interest phased-in (Cell C37)				6,647,878			
195								
196	Variance due to phase-in of debt component of MARR in rates				1,501,532			
197	according to the Board's decision							
198								
199	Other Interest Variances (i.e. Borrowing Levels							
200	Above Deemed Debt per Rate Handbook)							
201	Interest deducted on MoF filing (Cell G37+G42)				9,908,108			
202	Total deemed interest (REGINFO CELL D62)				8,149,409			
203								
204	Variance caused by excess debt				1,758,699			
205								
206	Interest Adjustment for Tax Purposes (carry forward to Cell E112)				1,758,699			
207								
208	Total Interest Variance				-257,167			
209								
210								
211								

	A	B	C	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4	0		Return			
5					Version 2009.1	
6	Section A: Identification:					
7	Utility Name: Hydro One Brampton Networks Inc.					
8	Reporting period: 2004					
9	Taxation Year's start date:					
10	Taxation Year's end date:					
11	Number of days in taxation year:		366	days		
12						
13	Please enter the Materiality Level :		238,132	< - enter materiality level		
14	(0.25% x Rate Base x CER)	Y/N				
15	(0.25% x Net Assets)	Y/N				
16	Or other measure (please provide the basis of the amount)	Y/N				
17	Does the utility carry on non-wires related operation?	Y/N				
18	(Please complete the questionnaire in the Background questionnaire worksheet.)					
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
22	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
24	The actual categories of the income statements should be used.					
25	If required please change the descriptions except for amortization, interest expense and provision for income tax					
26						
27	Please enter the non-wire operation's amount as a positive number, the program automatically treats all amounts					
28	in the "non-wires elimination column" as negative values in TAXREC and TAXREC2.					
29						
30	Income:					
31	Energy Sales	+			0	
32	Distribution Revenue	+	285,733,000		285,733,000	
33	Other Income	+	2,221,000		2,221,000	
34	Miscellaneous income	+	1,493,024		1,493,024	
35		+			0	
36	Revenue should be entered above this line					
37						
38	Costs and Expenses:					
39	Cost of energy purchased	-	234,908,000		234,908,000	
40	Administration	-	13,095,000		13,095,000	
41	Customer billing and collecting	-			0	
42	Operations and maintenance	-			0	
43	Amortization	-	12,706,381		12,706,381	
44	Ontario Capital Tax	-	880,000		880,000	
45	Recovery of regulatory assets - expense	-			0	
46		-			0	
47		-			0	
48		-			0	
49						
50	Net Income Before Interest & Income Taxes EBIT	=	27,857,643	0	27,857,643	
51	Less: Interest expense for accounting purposes	-	9,908,108		9,908,108	
52	Provision for payments in lieu of income taxes	-	6,893,496		6,893,496	
53	Net Income (loss)	=	11,056,039	0	11,056,039	
54	(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return. )					
55						
56	Section C: Reconciliation of accounting income to taxable income					
57	From T2 Schedule 1					
58	BOOK TO TAX ADDITIONS:					
59	Provision for income tax	+	6,893,496	0	6,893,496	
60	Federal large corporation tax	+	0		0	
61	Depreciation & Amortization	+	12,706,381	0	12,706,381	
62	Employee benefit plans-accrued, not paid	+	105,000	0	105,000	
63	Tax reserves - beginning of year	+	0	0	0	
64	Reserves from financial statements- end of year	+	603,942	0	603,942	
65	Regulatory adjustments on which true-up may apply (see A66)	+			0	
66	Items on which true-up does not apply "TAXREC 3"		3,329,926	0	3,329,926	
67	Material addition items from TAXREC 2	+	0	0	0	
68	Other addition items (not Material) from TAXREC 2	+	13,539	0	13,539	
69						
70	Subtotal		23,652,284	0	23,652,284	
71						
72	Other Additions: (Please explain the nature of the additions)					
73	Recapture of CCA	+			0	
74	Non-deductible meals and entertainment expense	+	58,639		58,639	
75	Capital items expensed - Computer equipment expensed for book	+	10,427		10,427	
76		+	0		0	
77		+			0	
78		+			0	
79		+			0	
80	Total Other Additions	=	69,066	0	69,066	
81						
82	Total Additions	=	23,721,350	0	23,721,350	
83						
84	Recap Material Additions:					
85			0	0	0	



	A	B	C	D	E	F
1	<b>PILs TAXES - EB-2010-</b>	<b>LINE</b>	<b>M of F</b>	Non-wires	<b>Wires-only</b>	
2	<b>TAX RETURN RECONCILIATION (TAXREC)</b>		<b>Corporate</b>	Eliminations	<b>Tax</b>	
3	(for "wires-only" business - see s. 72 OEB Act)		<b>Tax</b>		<b>Return</b>	
4	<b>0</b>		<b>Return</b>			
5					<b>Version 2009.1</b>	
86			0	0	0	
87			0	0	0	
88			0	0	0	
89			0	0	0	
90			0	0	0	
91			0	0	0	
92	<i>Total Other additions &gt;materiality level</i>		0	0	0	
93	Other additions (less than materiality level)		69,066	0	69,066	
94	Total Other Additions		69,066	0	69,066	
95						
96	BOOK TO TAX DEDUCTIONS:					
97	Capital cost allowance	-	10,355,305		10,355,305	
98	Cumulative eligible capital deduction	-	2,641,899		2,641,899	
99	Employee benefit plans-paid amounts	-			0	
100	Items capitalized for regulatory purposes	-			0	
101	<i>Regulatory adjustments :</i>	-			0	
102	CCA	-			0	
103	<i>other deductions</i>	-			0	
104	<i>Tax reserves - end of year</i>	-	0	0	0	
105	<i>Reserves from financial statements- beginning of year</i>	-	353,625	0	353,625	
106	<i>Contributions to deferred income plans</i>	-			0	
107	<i>Contributions to pension plans</i>	-			0	
108	<b><i>Items on which true-up does not apply "TAXREC 3"</i></b>		1,604,994	0	1,604,994	
109	Interest capitalized for accounting deducted for tax	-			0	
110	Material deduction items from TAXREC 2	-	0	0	0	
111	Other deduction items (not Material) from TAXREC 2	-	31,304	0	31,304	
112						
113	Subtotal	=	14,987,127	0	14,987,127	
114	<i>Other deductions (Please explain the nature of the deductions)</i>					
115	<b>Charitable donations - tax basis</b>	-			0	
116	<i>Gain on disposal of assets</i>	-			0	
117		-			0	
118					0	
119		-			0	
120	<i>Total Other Deductions</i>	=	0	0	0	
121						
122	Total Deductions	=	14,987,127	0	14,987,127	
123						
124	<b>Recap Material Deductions:</b>					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129			0	0	0	
130	<i>Total Other Deductions exceed materiality level</i>		0	0	0	
131	Other Deductions less than materiality level		0	0	0	
132	Total Other Deductions		0	0	0	
133						
134	<b>TAXABLE INCOME</b>	=	19,790,262	0	19,790,262	
135	DEDUCT:					
136	Non-capital loss applied <b>positive number</b>	-	0		0	
137	Net capital loss applied <b>positive number</b>	-			0	
138	Charitable donations		5,075		5,075	
139	NET TAXABLE INCOME	=	19,785,187	0	19,785,187	
140						
141	<b>FROM ACTUAL TAX RETURNS</b>					
142	Net Federal Income Tax <b>(Must agree with tax return)</b>	+	4,378,358	0	4,378,358	
143	Net Ontario Income Tax <b>(Must agree with tax return)</b>	+	2,770,013	0	2,770,013	
144	Subtotal	=	7,148,371	0	7,148,371	
145	Less: Miscellaneous tax credits <b>(Must agree with tax returns)</b>	-	2,074		2,074	
146	<b>Total Income Tax</b>	=	7,146,297	0	7,146,297	
147						
148	<b>FROM ACTUAL TAX RETURNS</b>					
149	Net Federal Income Tax Rate <b>(Must agree with tax return)</b>		22.12%		22.12%	
150	Net Ontario Income Tax Rate <b>(Must agree with tax return)</b>		14.00%		14.00%	
151	Blended Income Tax Rate		36.12%		36.12%	
152						
153	<b>Section F: Income and Capital Taxes</b>					
154						
155	<b>RECAP</b>					
156	Total Income Taxes	+	7,146,297	0	7,146,297	
157	Ontario Capital Tax	+	835,649		835,649	
158	Federal Large Corporations Tax	+	368,212		368,212	
159						
160	<b>Total income and capital taxes</b>	=	8,350,158	0	8,350,158	
161						

	A	B	C	D	E	F
1	<b>PILs TAXES - EB-2010-</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
2	<b>Tax and Accounting Reserves</b>		Corporate	Eliminations	<b>Tax</b>	
3	For MoF Column of TAXCALC		Tax		<b>Return</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				<b>Version 2009.1</b>	
6						
7	<b>Utility Name: Hydro One Brampton Networks Inc.</b>					
8	<b>Reporting period: 2004</b>					
9						
10	<b>TAX RESERVES</b>					
11						
12	<b>Beginning of Year:</b>					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(l)				0	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
17	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
19	Other - Please describe				0	
20					0	
21					0	
22	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
23						
24	<b>End of Year:</b>					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(l)				0	
27	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other - Please describe				0	
31	Other - Please describe				0	
32					0	
33					0	
34	Insert line above this line					
35	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
36						
37						
38	<b>FINANCIAL STATEMENT RESERVES</b>					
39						
40	<b>Beginning of Year:</b>					
41					0	
42					0	
43	Environmental				0	
44	Allowance for doubtful accounts		353,625		353,625	
45	Inventory obsolescence				0	
46	Property taxes				0	
47	Other - Please describe				0	
48	Other - Please describe				0	
49					0	
50	<b>Total (carry forward to the TAXREC worksheet)</b>		353,625	0	353,625	
51						
52	<b>End of Year:</b>					
53					0	
54	Legal Claim		268,942		268,942	
55	Environmental				0	
56	Allowance for doubtful accounts		335,000		335,000	
57	Inventory obsolescence				0	
58	Property taxes				0	
59	Other - Please describe				0	
60	Other - Please describe				0	
61					0	
62	Insert line above this line					
63	<b>Total (carry forward to the TAXREC worksheet)</b>		603,942	0	603,942	
64						

	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro One Brampton Networks Inc.					
9	Reporting period: 2004					
10	Number of days in taxation year:		366			
11	Materiality Level:		238,132			
12						
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
16	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+			0	
19	Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+			0	
21	Taxable capital gains	+	13,539		13,539	
22		+			0	
23	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+			0	
30	Gain on settlement of debt	+			0	
31	Interest paid on income debentures	+			0	
32	Recapture of SR&ED expenditures	+			0	
33	Share issue expense	+			0	
34	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41		+			0	
42		+			0	
43		+			0	
44		+			0	
45		+				
46	Total Additions	=	13,539	0	13,539	
47						
48	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51			0	0	0	
52			0	0	0	
53			0	0	0	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59			0	0	0	
60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0	0	
74			0	0	0	
75			0	0	0	

	A	B	C	D	E	F
1						
2	<b>PILs TAXES - EB-2010-</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
3	<b>TAX RETURN RECONCILIATION (TAXREC 2)</b>		Corporate	Eliminations	<b>Tax</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		<b>Return</b>	
5	<b>RATEPAYERS ONLY</b>		Return			
6	<b>Shareholder-only Items should be shown on TAXREC 3</b>				<b>Version 2009.1</b>	
7						
8	<b>Utility Name: Hydro One Brampton Networks Inc.</b>					
9	<b>Reporting period: 2004</b>					
10	<b>Number of days in taxation year:</b>		366			
11	<b>Materiality Level:</b>		238,132			
12						
13						
76			0	0	0	
77	Total Material additions		0	0	0	
78	Other additions less than materiality level		13,539	0	13,539	
79	Total Additions		13,539	0	13,539	
80						
81	Deduct:					
82	Gain on disposal of assets per f/s	-			0	
83	Dividends not taxable under section 83	-			0	
84	Terminal loss from Schedule 8	-			0	
85	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
87	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
90	Contributions to a qualifying environment trust	-			0	
91	Other income from financial statements	-			0	
92		-				
93		-			0	
94		-			0	
95	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
96	Non-taxable load transfers	-	0		0	
97	OPEB Amounts Capitalized	-	31,304		31,304	
98		-			0	
99	Total Deductions	=	31,304	0	31,304	
100						
101	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
119	Total Deductions exceed materiality level		0	0	0	
120	Other deductions less than materiality level		31,304	0	31,304	
121	Total Deductions		31,304	0	31,304	
122						



	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2010-					
3	TAX RETURN RECONCILIATION (TAXREC 3)					
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return			
8	Utility Name: Hydro One Brampton Networks Inc.				Version 2009.1	
9						
10						
11	Reporting period: 2004					
12	Number of days in taxation year:		366			
13						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
17	Add:					
18						
19	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+	192,862		192,862	
21	CEC adjustments	+			0	
22	Gain on sale of non-utility eligible capital property	+			0	
23	Gain on sale of utility eligible capital property	+			0	
24	Loss from joint ventures or partnerships	+			0	
25	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
27	Loss on disposal of utility assets	+			0	
28	Loss on disposal of non-utility assets	+			0	
29	Depreciation in inventory -end of year	+			0	
30	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
32	Non-deductible meals	+			0	
33	Non-deductible club dues	+			0	
34	Non-deductible automobile costs	+			0	
35	Donations - amount per books		5,075		5,075	
36	Interest and penalties on unpaid taxes				0	
37	Management bonuses unpaid after 180 days of year end				0	
38	Ontario capital tax adjustments		44,351		44,351	
39		+			0	
40	Changes in Regulatory Asset balances	+			0	
41	Imputed interest expense on Regulatory Assets	+			0	
42		+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44	Depreciation expensed via OM&A	+	172,973		172,973	
45	Amortization of debt discount	+	25,920		25,920	
46	Bill 4 deferred revenue		2,881,192			
47	Partnership income		5,479			
48	Ontario specified tax credits	+	2,074			
49	Total Additions on which true-up does not apply	=	3,329,926	0	441,181	
50						
51	Deduct:					
52						
53	CCA adjustments	-			0	
54	CEC adjustments	-			0	
55	Depreciation and amortization adjustments	-			0	
56	Gain on disposal of assets per financial statements	-			0	
57	Financing fee amorization - considered to be interest expense for PILs	-			0	
58	Imputed interest income on Regulatory Assets	-			0	
59	Donations - amount deductible for tax purposes	-			0	
60	Income from joint ventures or partnerships	-			0	
61		-			0	
62	Ontario capital tax adjustments to current or prior year	-			0	
63		-			0	
64	Changes in Regulatory Asset balances	-			0	
65		-			0	
66	Assessment Notice	-			0	
67		-			0	
68		-			0	
69		-			0	
70	Other deductions: (Please explain in detail the nature of the item)	-			0	
71	Prospectus & underwriting fees	-	154,606		154,606	
72	RSVA	-	39,748		39,748	
73	Income not earned on movement of Regulatory A/Cs	-	333,999		333,999	
74	Regulatory assets contra	-	1,076,641		1,076,641	
75	Total Deductions on which true-up does not apply	=	1,604,994	0	1,604,994	
76						
77						

	A	B	C	D	E	F	G	H	I	J
1	PILs TAXES - EB-2010-									
2	Corporate Tax Rates				Version 2009.1					
3	Exemptions, Deductions, or Thresholds									
4	Utility Name: Hydro One Brampton Networks Inc.									
5	Reporting period: 2004									
6										
7	Table 1									
8	Rates Used in 2002 RAM PILs Applications for 2002									
9	Income Range		0		200,001					
10	RAM 2002		to		to	>700000				
11		Year	200,000		700,000					
12	Income Tax Rate									
13	Proxy Tax Year	2002								
14	Federal (Includes surtax)		13.12%		26.12%	26.12%				
15	and Ontario blended		6.00%		6.00%	12.50%				
16	Blended rate		19.12%		34.12%	38.62%				
17										
18	Capital Tax Rate		0.300%							
19	LCT rate		0.225%							
20	Surtax		1.12%							
21	Ontario Capital Tax Exemption **	MAX \$5MM	100,000							
22	Federal Large Corporations Tax Exemption **	MAX \$10MM	300,000							
23	**Exemption amounts must agree with the Board-approved 2002 RAM PILs filing									
24										
25	Table 2									
26	Expected Income Tax Rates for 2004 and Capital Tax Exemptions for 2004									
27	Income Range		0	250,001	400,001					
28	Expected Rates		to	to	to	>1,128,000				
29		Year	250,000	400,000	1,128,000					
30	Income Tax Rate									
31	Current year	2004								
32	Federal (Includes surtax)	2004	13.12%	22.12%	22.12%	22.12%				
33	Ontario	2004	5.50%	5.50%	9.75%	14.00%				
34	Blended rate	2004	18.62%	27.62%	31.87%	36.12%				
35										
36	Capital Tax Rate	2004	0.300%							
37	LCT rate	2004	0.200%							
38	Surtax	2004	1.12%							
39	Ontario Capital Tax Exemption *** 2004	MAX \$5MM	100,000							
40	Federal Large Corporations Tax Exemption *** 2004	MAX \$50MM	1,500,000							
41	***Allocation of exemptions must comply with the Board's instructions regarding regulated activities.									
42										
43	Table 3									
44	Input Information from Utility's Actual 2004 Tax Returns									
45	Income Range		0	250,001	400,001					
46			to	to	to	>1,128,000				
47		Year	250,000	400,000	1,128,000					
48	Income Tax Rate									
49	Current year	2004								
50	Federal (Includes surtax)		13.12%	22.12%	22.29%	22.12%				
51	Ontario		5.50%	5.50%	13.77%	14.00%				
52	Blended rate		18.62%	27.62%	36.06%	36.12%				
53										
54	Capital Tax Rate		0.300%							
55	LCT rate		0.200%							
56	Surtax		1.12%							
57	Ontario Capital Tax Exemption *	MAX \$5MM	150,000							
58	Federal Large Corporations Tax Exemption *	MAX \$50MM	0							
59	* Include copies of the actual tax return allocation calculations in your submission: Ontario CT23 page 11; federal T2 Schedule 36									
60										
61										

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account 1562:														
3	Utility Name: Hydro One Brampton Networks Inc.														Version 2009.1
4	Reporting period: 2004				Sign Convention: + for increase; - for decrease									0	
5															
6															
7															
8	Year start:		10/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
9	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
12	Board-approved PILs tax proxy from Decisions (1)	+/-					0		0		0		0		0
13	PILs proxy from April 1, 2005 - input 9/12 of amount														0
14	True-up Variance Adjustment Q4, 2001 (2)	+/-													0
15	True-up Variance Adjustment (3)	+/-											-879,174		-879,174
16	Deferral Account Variance Adjustment Q4, 2001 (4)														0
17	Deferral Account Variance Adjustment (5)	+/-											-481,842		-481,842
18	Adjustments to reported prior years' variances (6)	+/-													0
19	Carrying charges (7)	+/-													0
20	PILs billed to (collected from) customers (8)	-	0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		-1,361,015		-1,361,015
23															
24															
25															
26	Uncollected PILs														
27															
28	NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers.														
29	For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.														
30															
31	Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:														
32															
33	(1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.														
34	Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002.														
35	If the Board gave more than one decision in the year, calculate a weighted average proxy.														
36	(ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.														
37	(iii) Column G - In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.														
38	(iv) Column I - The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.														
39	(v) Column K - The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.														
40	(vi) Column M - The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.														
41															
42	(2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be														
43	trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconciliation.														
44															
45	(3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet.														
46	The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.														
47															
48	(4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be														
49	trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.														
50															
51	(5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet.														
52	The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.														
53															
54	(6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.														
55															
56	(7) Carrying charges are calculated on a simple interest basis.														
57															
58	(8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate														
59	components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the														
60	2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.														
61	The 2005 PILs tax proxy is being recovered on a volumetric basis by class.														
62															
63	(ii) Collections should equal: (a) the actual volumes/ load (kWhs, kW, Kva) for the period (including net unbilled at period end), multiplied														
64	by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004;														
65	plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.														
66															
67	In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7,														
68	for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.														
69															
70	In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4,														
71	for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used														
72	to calculate the recovery for the period January 1 to March 31, 2005.														
73															
74	(9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes														
75	will have to include amounts from 1562 and from 1590.														
76															
77															

**TAB 14**  
**SCHEDULE 0.0 APPENDIX 5**  
**2005 SIMPIL MODEL**

	A	B	C	D	E
1	PILs TAXES - EB-2010-				Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
3	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
4	Reporting period: 2005			Input Cell	
5				Formula in Cell	
6	Days in reporting period:	365	days		
7	Total days in the calendar year:	365	days		
8					
9	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
13					
14	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N		
16					
17	Is the utility a non-profit corporation?		Y/N		
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
20	shared among the corporate group?	LCT	Y/N		
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		3%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
23					
24	Accounting Year End		Date	12-31-2005	
25					
26	MARR NO TAX CALCULATIONS				Regulatory
27	SHEET #7 FINAL RUD MODEL DATA				Income
28	(FROM 1999 FINANCIAL STATEMENTS)				
29	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			211,672,968	
32					
33	Common Equity Ratio (CER)			45.00%	
34					
35	1-CER			55.00%	
36					
37	Target Return On Equity			9.88%	
38					
39	Debt rate			7.00%	
40					
41	Market Adjusted Revenue Requirement			17,560,389	
42					
43	1999 return from RUD Sheet #7			7,853,867	7,853,867
44					
45	Total Incremental revenue			9,706,522	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			3,235,507	3,235,507
48	Amount allowed in 2002			3,235,507	3,235,507
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210				0
50	unless authorized by the Minister and the Board)				0
51	Amount allowed in 2005 - Third tranche of MARR re: CDM			3,235,507	3,235,507
52	Other Board-approved changes to MARR or incremental revenue				
53					0
54	Total Regulatory Income				17,560,388
55					
56	Equity			95,252,836	
57					
58	Return at target ROE			9,410,980	
59					
60	Debt			116,420,132	
61					
62	Deemed interest amount in 100% of MARR			8,149,409	
63					
64	Phase-in of interest - Year 1 (2001)			5,146,346	
65	((D43+D47)/D41)*D61				
66	Phase-in of interest - Year 2 (2002)			6,647,878	
67	((D43+D47+D48)/D41)*D61				
68	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
70	Phase-in of interest - 2005			8,149,409	
71					
72					



	A	B	C	D	E	F	G	H
1	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0						Version 2009.1	
6	Utility Name: Hydro One Brampton Networks Inc.							
7	Reporting period: 2005							
8							Column	
9	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From	
11							TAXREC	
12			\$		\$		\$	
13								
14	II) CORPORATE INCOME TAXES							
15								
16	Regulatory Net Income REGINFO E53	1	17,560,388		13,700,555		31,260,943	
17								
18	BOOK TO TAX ADJUSTMENTS							
19	Additions:							
20	Depreciation & Amortization	2	9,600,202		3,710,316		13,310,518	
21	Employee Benefit Plans - Accrued, Not Paid	3			150,000		150,000	
22	Tax reserves - beginning of year	4			0		0	
23	Reserves from financial statements - end of year	4			620,265		620,265	
24	Regulatory Adjustments - increase in income	5			0		0	
25	Other Additions (See Tab entitled "TAXREC")							
26	"Material" Items from "TAXREC" worksheet	6			0		0	
27	Other Additions (not "Material") "TAXREC"	6			45,378		45,378	
28	"Material" Items from "TAXREC 2" worksheet	6			0		0	
29	Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	Items on which true-up does not apply "TAXREC 3"				7,658,110		7,658,110	
31								
32	Deductions: Input positive numbers							
33	Capital Cost Allowance and CEC	7	7,215,016		6,401,619		13,616,635	
34	Employee Benefit Plans - Paid Amounts	8			0		0	
35	Items Capitalized for Regulatory Purposes	9	0		0		0	
36	Regulatory Adjustments - deduction for tax purposes in Item 5	10			0		0	
37	Interest Expense Deemed/ Incurred	11	8,149,409		1,390,349		9,539,758	
38	Tax reserves - end of year	4			0		0	
39	Reserves from financial statements - beginning of year	4			603,942		603,942	
40	Contributions to deferred income plans	3			0		0	
41	Contributions to pension plans	3			0		0	
42	Interest capitalized for accounting but deducted for tax	11			0		0	
43	Other Deductions (See Tab entitled "TAXREC")							
44	"Material" Items from "TAXREC" worksheet	12			0		0	
45	Other Deductions (not "Material") "TAXREC"	12			0		0	
46	Material Items from "TAXREC 2" worksheet	12			0		0	
47	Other Deductions (not "Material") "TAXREC 2"	12			87,900		87,900	
48	C&DM 2005 Incremental OM&A expenses per C&DM Plan		550,000					
49	Items on which true-up does not apply "TAXREC 3"				6,581,665		6,581,665	
50								
51	TAXABLE INCOME/ (LOSS)		11,246,165		10,819,149		22,615,314	
52								
53	BLENDED INCOME TAX RATE							
54	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	36.12%		-0.0006%		36.12%	
55								
56	REGULATORY INCOME TAX		4,062,115		4,106,407	Actual	8,168,522	
57								
58								
59	Miscellaneous Tax Credits	14			0	Actual	0	
60								
61	Total Regulatory Income Tax		4,062,115		4,106,407	Actual	8,168,522	
62								
63								
64	III) CAPITAL TAXES							
65								
66	Ontario							
67	Base	15	211,672,968		65,108,701		276,781,669	
68	Less: Exemption - Tax Rates - Regulatory, Table 1; Actual, Table 3	16	225,000		-11,508		213,492	
69	Taxable Capital		211,447,968		65,097,193		276,568,177	
70								
71	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
72								
73	Ontario Capital Tax		634,344		195,361		829,705	
74								
75	Federal Large Corporations Tax							
76	Base	18	211,672,968		82,334,017		294,006,985	
77	Less: Exemption - Tax Rates - Regulatory, Table 1; Actual, Table 3	19	1,500,000		-1,500,000		0	
78	Taxable Capital		210,172,968		80,834,017		294,006,985	
79								
80	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.1750%		0.0000%		0.1750%	
81								
82	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		367,803		146,710		514,512	
83	Less: Federal Surtax 1.12% x Taxable Income	21	125,957		127,334		253,292	
84								
85	Net LCT		241,846		19,375		261,221	
86								
87	III) INCLUSION IN RATES							
88								
89	Income Tax Rate used for gross- up (exclude surtax)		36.12%					
90								
91	Income Tax (proxy tax is grossed-up)	22	6,358,978			Actual 2005	8,168,522	
92	LCT (proxy tax is grossed-up)	23	378,594			Actual 2005	261,225	
93	Ontario Capital Tax (no gross-up since it is deductible)	24	634,344			Actual 2005	829,705	
94								
95								
96	Total PILs for Rate Adjustment -- MUST AGREE WITH 2005	25	7,371,916			Actual 2005	9,259,452	
97	RAM DECISION							
98								
99								
100	IV) FUTURE TRUE-UPS							
101	IV a) Calculation of the True-up Variance				DR/(CR)			
102	In Additions:							
103	Employee Benefit Plans - Accrued, Not Paid	3			150,000			
104	Tax reserves deducted in prior year	4			0			
105	Reserves from financial statements-end of year	4			620,265			
106	Regulatory Adjustments	5			0			
107	Other additions "Material" Items TAXREC	6			0			
108	Other additions "Material" Items TAXREC 2	6			0			
109	In Deductions - positive numbers							
110	Employee Benefit Plans - Paid Amounts	8			0			
111	Items Capitalized for Regulatory Purposes	9			0			
112	Regulatory Adjustments	10			0			
113	Interest Adjustment for tax purposes (See Below - cell E207)	11			1,390,349			
114	Tax reserves claimed in current year	4			0			
115	Reserves from F/S beginning of year	4			603,942			
116	Contributions to deferred income plans	3			0			
117	Contributions to pension plans	3			0			
118	Other deductions "Material" Items TAXREC	12			0			
119	Other deductions "Material" Item TAXREC 2	12			0			
120								
121	Total TRUE-UPS before tax effect	26		=	-1,224,026			
122								

	A	B	C	D	E	F	G	H
1	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax	
2	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns	
3	TAX CALCULATIONS (TAXCALC)				Variance	Variance		
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5	0						Version 2009.1	
6	Utility Name: Hydro One Brampton Networks Inc.							
7	Reporting period: 2005							
8							Column	
9	Days in reporting period:	365	days				Brought	
10	Total days in the calendar year:	365	days				From	
11							TAXREC	
12			\$		\$		\$	
13								
123	Income Tax Rate (including surtax) from 2005 Utility's tax return			x	36.12%			
124								
125	Income Tax Effect on True-up adjustments			=	-442,118			
126								
127	Less: Miscellaneous Tax Credits	14			0			
128								
129	Total Income Tax on True-ups				-442,118			
130								
131	Income Tax Rate used for gross-up (exclude surtax)				35.00%			
132								
133	TRUE-UP VARIANCE ADJUSTMENT				(680,182)			
134								
135	IV b) Calculation of the Deferral Account Variance caused by changes in legislation							
136								
137	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			=	11,246,165			
138								
139	REVISED CORPORATE INCOME TAX RATE			x	36.12%			
140								
141	REVISED REGULATORY INCOME TAX			=	4,062,115			
142								
143	Less: Revised Miscellaneous Tax Credits			-	0			
144								
145	Total Revised Regulatory Income Tax			=	4,062,115			
146								
147	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)			-	4,062,115			
148								
149	Regulatory Income Tax Variance			=	0			
150								
151	Ontario Capital Tax							
152	Base			=	211,672,968			
153	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	225,000			
154	Revised deemed taxable capital			=	211,447,968			
155								
156	Rate - Tab Tax Rates cell C54			x	0.3000%			
157								
158	Revised Ontario Capital Tax			=	634,344			
159	Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)			-	634,344			
160	Regulatory Ontario Capital Tax Variance			=	0			
161								
162	Federal LCT							
163	Base				211,672,968			
164	Less: Exemption from tab Tax Rates, Table 2, cell C40			-	1,500,000			
165	Revised Federal LCT			=	210,172,968			
166								
167	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.1750%			
168								
169	Gross Amount				367,803			
170	Less: Federal surtax			-	125,957			
171	Revised Net LCT			=	241,846			
172								
173	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	241,846			
174	Regulatory Federal LCT Variance			=	0			
175								
176	Actual Income Tax Rate used for gross-up (exclude surtax)				35.00%			
177								
178	Income Tax (grossed-up)			+	0			
179	LCT (grossed-up)			+	0			
180	Ontario Capital Tax			+	0			
181								
182	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	0			
183								
184	TRUE-UP VARIANCE (from cell I132)			+	(680,182)			
185								
186	Total Deferral Account Entry (Positive Entry = Debit)			=	(680,182)			
187	(Deferral Account Variance + True-up Variance)							
188								
189								
190								
191	V) INTEREST PORTION OF TRUE-UP							
192	Variance Caused By Phase-in of Deemed Debt							
193								
194	Total deemed interest (REGINFO)				8,149,409			
195	Interest phased-in (Cell C37)				8,149,409			
196								
197	Variance due to phase-in of debt component of MARR in rates				0			
198	according to the Board's decision							
199								
200	Other Interest Variances (i.e. Borrowing Levels							
201	Above Deemed Debt per Rate Handbook)							
202	Interest deducted on MoF filing (Cell G37+G42)				9,539,758			
203	Total deemed interest (REGINFO CELL D62)				8,149,409			
204								
205	Variance caused by excess debt				1,390,349			
206								
207	Interest Adjustment for Tax Purposes (carry forward to Cell E113)				1,390,349			
208								
209	Total Interest Variance				-1,390,349			
210								
211								
212								

	A	B	C	D	E	F	G
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only		
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax		
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return		
4	0		Return				
5					Version 2009.1		
6	Section A: Identification:						
7	Utility Name: Hydro One Brampton Networks Inc.						
8	Reporting period: 2005						
9	Taxation Year's start date:						
10	Taxation Year's end date:						
11	Number of days in taxation year:		365	days			
12							
13	Please enter the Materiality Level :		238,132	< - enter materiality level			
14	(0.25% x Rate Base x CER)	Y/N					
15	(0.25% x Net Assets)	Y/N					
16	Or other measure (please provide the basis of the amount)	Y/N					
17	Does the utility carry on non-wires related operation?	Y/N					
18	(Please complete the questionnaire in the Background questionnaire worksheet.)						
19							
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K						
21							
22	Section B: Financial statements data:						
23	Input unconsolidated financial statement data submitted with Tax returns.						
24	The actual categories of the income statements should be used.						
25	If required please change the descriptions except for amortization, interest expense and provision for income tax						
26							
27	Please enter the non-wire operation's amount as a positive number, the program automatically treats all amounts						
28	in the "non-wires elimination column" as negative values in TAXREC and TAXREC2.						
29							
30	Income:						
31	Energy Sales	+			0		
32	Distribution Revenue	+	339,440,812		339,440,812		
33	Other Income	+	2,739,444		2,739,444		
34	Miscellaneous income	+			0		
35		+			0		
36	Revenue should be entered above this line						
37							
38	Costs and Expenses:						
39	Cost of energy purchased	-	282,796,916		282,796,916		
40	Administration	-	14,016,821		14,016,821		
41	Customer billing and collecting	-			0		
42	Operations and maintenance	-			0		
43	Amortization	-	13,310,518		13,310,518		
44	Ontario Capital Tax	-	795,058		795,058		
45	Capitalized	-			0		
46	Recovery of Regulatory Assets	-			0		
47		-			0		
48		-			0		
49							
50	Net Income Before Interest & Income Taxes EBIT	=	31,260,943	0	31,260,943		
51	Less: Interest expense for accounting purposes	-	9,539,758		9,539,758		
52	Provision for payments in lieu of income taxes	-	8,594,713		8,594,713		
53	Net Income (loss)	=	13,126,472	0	13,126,472		
54	(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return. )						
55							
56	Section C: Reconciliation of accounting income to taxable income						
57	From T2 Schedule 1						
58	BOOK TO TAX ADDITIONS:						
59	Provision for income tax	+	8,594,713	0	8,594,713		
60	Federal large corporation tax	+	0		0		
61	Depreciation & Amortization	+	13,310,518	0	13,310,518		
62	Employee benefit plans-accrued, not paid	+	150,000	0	150,000		
63	Tax reserves - beginning of year	+	0	0	0		
64	Reserves from financial statements- end of year	+	620,265	0	620,265		
65	Regulatory adjustments on which true-up may apply (see A66)	+			0		
66	Items on which true-up does not apply "TAXREC 3"		7,658,110	0	7,658,110		
67	Material addition items from TAXREC 2	+	0	0	0		
68	Other addition items (not Material) from TAXREC 2	+	0	0	0		
69							
70	Subtotal		30,333,606	0	30,333,606		
71							
72	Other Additions: (Please explain the nature of the additions)						
73	Recapture of CCA	+			0		
74	Non-deductible meals and entertainment expense	+	31,682		31,682		
75	Capital items expensed - Computer equipment expensed for book	+	13,696		13,696		
76		+	0		0		
77		+			0		
78		+			0		
79		+			0		
80	Total Other Additions	=	45,378	0	45,378		
81							
82	Total Additions	=	30,378,984	0	30,378,984		
83							
84	Recap Material Additions:						



	A	B	C	D	E	F	G
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only		
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax		
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return		
4	0		Return				
5					Version 2009.1		
85			0	0	0		
86			0	0	0		
87			0	0	0		
88			0	0	0		
89			0	0	0		
90			0	0	0		
91			0	0	0		
92	Total Other additions >materiality level		0	0	0		
93	Other additions (less than materiality level)		45,378	0	45,378		
94	Total Other Additions		45,378	0	45,378		
95							
96	BOOK TO TAX DEDUCTIONS:						
97	Capital cost allowance	-	11,157,837		11,157,837		
98	Cumulative eligible capital deduction	-	2,458,798		2,458,798		
99	Employee benefit plans-paid amounts	-			0		
100	Items capitalized for regulatory purposes	-			0		
101	Regulatory adjustments :	-			0		
102	CCA	-			0		
103	other deductions	-			0		
104	Tax reserves - end of year	-	0	0	0		
105	Reserves from financial statements- beginning of year	-	603,942	0	603,942		
106	Contributions to deferred income plans	-			0		
107	Contributions to pension plans	-			0		
108	Items on which true-up does not apply "TAXREC 3"		6,581,665	0	6,581,665		
109	Interest capitalized for accounting deducted for tax	-			0		
110	Material deduction items from TAXREC 2	-	0	0	0		
111	Other deduction items (not Material) from TAXREC 2	-	87,900	0	87,900		
112							
113	Subtotal	=	20,890,142	0	20,890,142		
114	Other deductions (Please explain the nature of the deductions)						
115	Charitable donations - tax basis	-			0		
116	Gain on disposal of assets	-			0		
117		-			0		
118					0		
119		-			0		
120	Total Other Deductions	=	0	0	0		
121							
122	Total Deductions	=	20,890,142	0	20,890,142		
123							
124	Recap Material Deductions:						
125			0	0	0		
126			0	0	0		
127			0	0	0		
128			0	0	0		
129			0	0	0		
130	Total Other Deductions exceed materiality level		0	0	0		
131	Other Deductions less than materiality level		0	0	0		
132	Total Other Deductions		0	0	0		
133							
134	TAXABLE INCOME	=	22,615,314	0	22,615,314		
135	DEDUCT:						
136	Non-capital loss applied positive number	-	0		0		
137	Net capital loss applied positive number	-			0		
138	Charitable donations		360		360		
139	NET TAXABLE INCOME	=	22,614,954	0	22,614,954		
140							
141	FROM ACTUAL TAX RETURNS						
142	Net Federal Income Tax (Must agree with tax return)	+	5,002,428	0	5,002,428		
143	Net Ontario Income Tax (Must agree with tax return)	+	3,166,094	0	3,166,094		
144	Subtotal	=	8,168,522	0	8,168,522		
145	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0		0		
146	Total Income Tax	=	8,168,522	0	8,168,522		
147							
148	FROM ACTUAL TAX RETURNS						
149	Net Federal Income Tax Rate (Must agree with tax return)		22.12%		22.12%		Divide federal income tax by the taxable i
150	Net Ontario Income Tax Rate (Must agree with tax return)		14.00%		14.00%		Divide Ontario income tax by the taxable
151	Blended Income Tax Rate		36.12%		36.12%		
152							
153	Section F: Income and Capital Taxes						
154							
155	RECAP						
156	Total Income Taxes	+	8,168,522	0	8,168,522		
157	Ontario Capital Tax	+	829,705		829,705		
158	Federal Large Corporations Tax	+	261,225		261,225		
159							
160	Total income and capital taxes	=	9,259,452	0	9,259,452		
161							

	A	B	C	D	E	F
1	<b>PILs TAXES - EB-2010-</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
2	<b>Tax and Accounting Reserves</b>		Corporate	Eliminations	<b>Tax</b>	
3	For MoF Column of TAXCALC		Tax		<b>Return</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	<b>0</b>				<b>Version 2009.1</b>	
6						
7	<b>Utility Name: Hydro One Brampton Networks Inc.</b>					
8	<b>Reporting period: 2005</b>					
9						
10	<b>TAX RESERVES</b>					
11						
12	<b>Beginning of Year:</b>					
13					0	
14	Reserve for doubtful accounts ss. 20(1)(l)				0	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
17	Debt and share issue expenses ss.20(1)(e)				0	
18	Other - Please describe				0	
19	Other - Please describe				0	
20					0	
21					0	
22	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
23						
24	<b>End of Year:</b>					
25					0	
26	Reserve for doubtful accounts ss. 20(1)(l)		0		0	
27	Reserve for goods & services ss.20(1)(m)				0	
28	Reserve for unpaid amounts ss.20(1)(n)				0	
29	Debt and share issue expenses ss.20(1)(e)				0	
30	Other - Please describe				0	
31	Other - Please describe				0	
32					0	
33					0	
34	Insert line above this line					
35	<b>Total (carry forward to the TAXREC worksheet)</b>		0	0	0	
36						
37						
38	<b>FINANCIAL STATEMENT RESERVES</b>					
39						
40	<b>Beginning of Year:</b>					
41					0	
42	Legal claim provision		268,942		268,942	
43	Environmental				0	
44	Allowance for doubtful accounts		335,000		335,000	
45	Inventory obsolescence				0	
46	Property taxes				0	
47	Other - Please describe				0	
48	Other - Please describe				0	
49					0	
50	<b>Total (carry forward to the TAXREC worksheet)</b>		603,942	0	603,942	
51						
52	<b>End of Year:</b>					
53					0	
54	Legal claim provision		249,401		249,401	
55	Environmental				0	
56	Allowance for doubtful accounts		370,864		370,864	
57	Inventory obsolescence				0	
58	Property taxes				0	
59	Other - Please describe				0	
60	Other - Please describe				0	
61					0	
62	Insert line above this line					
63	<b>Total (carry forward to the TAXREC worksheet)</b>		620,265	0	620,265	
64						

	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
8	Utility Name: Hydro One Brampton Networks Inc.					
9	Reporting period: 2005					
10	Number of days in taxation year:		365			
11	Materiality Level:		238,132			
12						
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
16	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+			0	
19	Loss on disposal of assets	+			0	
20	Charitable donations (Only if it benefits ratepayers)	+			0	
21	Taxable capital gains	+			0	
22		+			0	
23	Scientific research expenditures deducted	+			0	
24	per financial statements	+			0	
25	Capitalized interest	+			0	
26	Soft costs on construction and renovation of buildings	+			0	
27	Capital items expensed	+			0	
28	Debt issue expense	+			0	
29	Financing fees deducted in books	+			0	
30	Gain on settlement of debt	+			0	
31	Interest paid on income debentures	+			0	
32	Recapture of SR&ED expenditures	+			0	
33	Share issue expense	+			0	
34	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41		+			0	
42		+			0	
43		+			0	
44		+			0	
45		+				
46	Total Additions	=	0	0	0	
47						
48	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51			0	0	0	
52			0	0	0	
53			0	0	0	
54			0	0	0	
55			0	0	0	
56			0	0	0	
57			0	0	0	
58			0	0	0	
59			0	0	0	
60			0	0	0	
61			0	0	0	
62			0	0	0	
63			0	0	0	
64			0	0	0	
65			0	0	0	
66			0	0	0	
67			0	0	0	
68			0	0	0	
69			0	0	0	
70			0	0	0	
71			0	0	0	
72			0	0	0	
73			0	0	0	
74			0	0	0	

	A	B	C	D	E	F
1						
2	<b>PILs TAXES - EB-2010-</b>	LINE	M of F	Non-wires	<b>Wires-only</b>	
3	<b>TAX RETURN RECONCILIATION (TAXREC 2)</b>		Corporate	Eliminations	<b>Tax</b>	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		<b>Return</b>	
5	<b>RATEPAYERS ONLY</b>		Return			
6	<b>Shareholder-only Items should be shown on TAXREC 3</b>				<b>Version 2009.1</b>	
7						
8	<b>Utility Name: Hydro One Brampton Networks Inc.</b>					
9	<b>Reporting period: 2005</b>					
10	<b>Number of days in taxation year:</b>		365			
11	<b>Materiality Level:</b>		238,132			
12						
13						
75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
78	Other additions less than materiality level		0	0	0	
79	Total Additions		0	0	0	
80						
81	Deduct:					
82	Gain on disposal of assets per f/s	-			0	
83	Dividends not taxable under section 83	-			0	
84	Terminal loss from Schedule 8	-			0	
85	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661	-			0	
87	Bad debts	-			0	
88	Book income of joint venture or partnership	-			0	
89	Equity in income from subsidiary or affiliates	-			0	
90	Contributions to a qualifying environment trust	-			0	
91	Other income from financial statements	-			0	
92		-				
93		-			0	
94		-			0	
95	<i>Other deductions: (Please explain in detail the nature of the item)</i>	-			0	
96	Non-taxable load transfers	-	0		0	
97	OPEB costs capitalized included in Schedule 13	-	87,900		87,900	
98		-			0	
99	Total Deductions	=	87,900	0	87,900	
100						
101	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
119	Total Deductions exceed materiality level		0	0	0	
120	Other deductions less than materiality level		87,900	0	87,900	
121	Total Deductions		87,900	0	87,900	
122						

	A	B	C	D	E	F
1						
2	PILs TAXES - EB-2010-					
3	TAX RETURN RECONCILIATION (TAXREC 3)					
4	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
5	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7	0		Return			
8	Utility Name: Hydro One Brampton Networks Inc.				Version 2009.1	
9						
10						
11	Reporting period: 2005					
12	Number of days in taxation year:		365			
13						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
17	Add:					
18						
19	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
21	CEC adjustments	+			0	
22	Gain on sale of non-utility eligible capital property	+			0	
23	Gain on sale of utility eligible capital property	+			0	
24	Loss from joint ventures or partnerships	+	-1,509		-1,509	
25	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
27	Loss on disposal of utility assets	+			0	
28	Loss on disposal of non-utility assets	+			0	
29	Depreciation in inventory -end of year	+			0	
30	Depreciation and amortization adjustments	+			0	
31	Dividends credited to investment account	+			0	
32	Non-deductible meals	+			0	
33	Non-deductible club dues	+			0	
34	Non-deductible automobile costs	+			0	
35	Donations - amount per books		360		360	
36	Interest and penalties on unpaid taxes				0	
37	Management bonuses unpaid after 180 days of year end				0	
38	Ontario capital tax adjustments		795,058		795,058	
39		+			0	
40	Changes in Regulatory Asset balances	+			0	
41	Imputed interest expense on Regulatory Assets	+			0	
42		+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
44	Amortization of debt discount	+	25,920		25,920	
45	Bill 4 deferred revenue		6,601,566			
46	Depreciation expensed via OM&A	+	236,715		236,715	
47	Total Additions on which true-up does not apply	=	7,658,110	0	1,056,544	
48						
49	Deduct:					
50						
51	CCA adjustments	-			0	
52	CEC adjustments	-			0	
53	Depreciation and amortization adjustments	-			0	
54	Gain on disposal of assets per financial statements	-			0	
55	Financing fee amorization - considered to be interest expense for PILs	-			0	
56	Imputed interest income on Regulatory Assets	-			0	
57	Donations - amount deductible for tax purposes	-			0	
58	Income from joint ventures or partnerships	-			0	
59		-			0	
60	Ontario capital tax adjustments to current or prior year	-	829,705		829,705	
61		-			0	
62	Changes in Regulatory Asset balances	-			0	
63		-			0	
64		-			0	
65		-			0	
66		-			0	
67		-			0	
68	Other deductions: (Please explain in detail the nature of the item)	-			0	
69	Prospectus & underwriting fees	-	154,606		154,606	
70	RSVA	-	1,183,521		1,183,521	
71	Bill 4 deferred revenue		2,881,192			
72	Deferred cost deductible (market ready)	-	1,490,262		1,490,262	
73	Removal costs for West Drive	-	42,379		42,379	
74	Total Deductions on which true-up does not apply	=	6,581,665	0	3,700,473	
75						
76						





	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account 1562:														
3	Utility Name: Hydro One Brampton Networks Inc.														Version 2009.1
4	Reporting period: 2005														0
5	Sign Convention: + for increase; - for decrease														
6															
7															
8	Year start:		8/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
9	Year end:		12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Total
10															
11	Opening balance:	=	0		0		0		0		0		0		0
12	Board-approved PILs tax proxy from Decisions (1)	+/-					0		0		0				0
13	PILs proxy from April 1, 2005 - input 9/12 of amount														0
14	True-up Variance Adjustment Q4, 2001 (2)	+/-					0								0
15	True-up Variance Adjustment (3)	+/-											-680,182		-680,182
16	Deferral Account Variance Adjustment Q4, 2001 (4)										0				0
17	Deferral Account Variance Adjustment (5)	+/-											0		0
18	Adjustments to reported prior years' variances (6)	+/-													0
19	Carrying charges (7)	+/-													0
20	PILs billed to (collected from) customers (8)	-	0												0
21															
22	Ending balance: # 1562		0		0		0		0		0		-680,182		-680,182
23															
24															
25															
26	Uncollected PILs														
27															
28	NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers.														
29	For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.														
30															
31	Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER:														
32															
33	(1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002.														
34	Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002.														
35	If the Board gave more than one decision in the year, calculate a weighted average proxy.														
36	(ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.														
37	(iii) Column G - In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.														
38	(iv) Column I - The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.														
39	(v) Column K - The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.														
40	(vi) Column M - The 2005 PILs tax proxy will used for the period from January 1 to April 30, 2006.														
41															
42	(2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be														
43	trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconciliation.														
44															
45	(3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet.														
46	The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.														
47															
48	(4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be														
49	trued up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.														
50															
51	(5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet.														
52	The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.														
53															
54	(6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.														
55															
56	(7) Carrying charges are calculated on a simple interest basis.														
57															
58	(8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate														
59	components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the														
60	2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.														
61	The 2005 PILs tax proxy is being recovered on a volumetric basis by class.														
62															
63	(ii) Collections should equal: (a) the actual volumes/ load (kWhs, kW, Kva) for the period (including net unbilled at period end), multiplied														
64	by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004;														
65	plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.														
66															
67	In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7,														
68	for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.														
69															
70	In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4,														
71	for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used														
72	to calculate the recovery for the period January 1 to March 31, 2005.														
73															
74	(9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes														
75	will have to include amounts from 1562 and from 1590.														
76															
77															



**TAB 14**  
**SCHEDULE 0.0 APPENDIX 6**  
**PILS ACCOUNT CONTINUITY**  
**SCHEDULES**

PILS 1562 Account Carrying Charge Calculation Including Interest Clawback

PILS 1562 Account Carrying Charge Calculation Including Interest Clawback												
Date	Beginning Balance	PILS True Up Amount	PILS Entitlement/Proxy	PILS Billed To Customers	LCT Elimination	Principal Addition	Cumulative Principal	Interest Rate	Carrying Charges	Cumulative Carrying Charges	Account Balance	Cumulative
31-Aug-01	-		747,122.81	-		\$ 747,122.81	\$ 747,122.81	0.583%	\$ -	\$ -		
30-Sep-01	747,122.81		747,122.81	-		\$ 747,122.81	\$ 1,494,245.62	0.583%	\$ 4,358.22	\$ 4,358.22	\$ 1,498,603.83	
31-Oct-01	1,494,245.62		747,122.81	-		\$ 747,122.81	\$ 2,241,368.42	0.583%	\$ 8,716.43	\$ 13,074.65	\$ 2,254,443.07	
30-Nov-01	2,241,368.42		747,122.81	-		\$ 747,122.81	\$ 2,988,491.23	0.583%	\$ 13,074.65	\$ 26,149.30	\$ 3,014,640.53	
31-Dec-01	2,988,491.23		747,122.81	-		\$ 747,122.81	\$ 3,735,614.04	0.583%	\$ 17,432.87	\$ 43,582.16	\$ 3,779,196.20	
31-Jan-02	3,735,614.04		628,064.61	-		\$ 628,064.61	\$ 4,363,678.65	0.583%	\$ 21,791.08	\$ 65,373.25	\$ 4,429,051.89	
28-Feb-02	4,363,678.65		628,064.61	-		\$ 628,064.61	\$ 4,991,743.26	0.583%	\$ 25,454.79	\$ 90,828.04	\$ 5,082,571.30	
31-Mar-02	4,991,743.26		628,064.61	(650,804.86)		\$ (22,740.26)	\$ 4,969,003.00	0.583%	\$ 29,118.50	\$ 119,946.54	\$ 5,088,949.54	
30-Apr-02	4,969,003.00		628,064.61	(836,873.19)		\$ (208,808.58)	\$ 4,760,194.42	0.583%	\$ 28,985.85	\$ 148,932.39	\$ 4,909,126.81	
31-May-02	4,760,194.42		628,064.61	(850,246.30)		\$ (222,181.69)	\$ 4,538,012.73	0.583%	\$ 27,767.80	\$ 176,700.19	\$ 4,714,712.92	
30-Jun-02	4,538,012.73		628,064.61	(871,818.28)		\$ (243,753.67)	\$ 4,294,259.06	0.583%	\$ 26,471.74	\$ 203,171.93	\$ 4,497,431.00	
31-Jul-02	4,294,259.06	32,171.71	628,064.61	(905,011.87)		\$ (244,775.55)	\$ 4,049,483.52	0.583%	\$ 25,049.84	\$ 228,221.78	\$ 4,277,705.29	
31-Aug-02	4,049,483.52		628,064.61	(926,319.33)		\$ (298,254.72)	\$ 3,751,228.80	0.583%	\$ 23,621.99	\$ 251,843.76	\$ 4,003,072.56	
30-Sep-02	3,751,228.80		628,064.61	(932,206.56)		\$ (304,141.95)	\$ 3,447,086.84	0.583%	\$ 21,882.17	\$ 273,725.93	\$ 3,720,812.78	
31-Oct-02	3,447,086.84		628,064.61	(916,087.31)		\$ (288,022.70)	\$ 3,159,064.14	0.583%	\$ 20,108.01	\$ 293,833.94	\$ 3,452,898.08	
30-Nov-02	3,159,064.14		628,064.61	(895,821.91)		\$ (267,757.30)	\$ 2,891,306.83	0.583%	\$ 18,427.87	\$ 312,261.81	\$ 3,203,568.65	
31-Dec-02	2,891,306.83		628,064.61	(895,739.43)		\$ (267,674.82)	\$ 2,623,632.02	0.583%	\$ 16,865.96	\$ 329,127.77	\$ 2,952,759.79	
31-Jan-03	2,623,632.02		939,365.78	(985,403.00)		\$ (46,037.22)	\$ 2,577,594.79	0.583%	\$ 15,304.52	\$ 344,432.29	\$ 2,922,027.08	
28-Feb-03	2,577,594.79		939,365.78	(926,823.84)		\$ 12,541.94	\$ 2,590,136.73	0.583%	\$ 15,035.97	\$ 359,468.26	\$ 2,949,604.99	
31-Mar-03	2,590,136.73		939,365.78	(910,997.60)		\$ 28,368.18	\$ 2,618,504.92	0.583%	\$ 15,109.13	\$ 374,577.39	\$ 2,993,082.31	
30-Apr-03	2,618,504.92		939,365.78	(873,738.38)		\$ 65,627.40	\$ 2,684,132.31	0.583%	\$ 15,274.61	\$ 389,852.00	\$ 3,073,984.31	
31-May-03	2,684,132.31		939,365.78	(855,869.10)		\$ 83,496.68	\$ 2,767,628.99	0.583%	\$ 15,657.44	\$ 405,509.44	\$ 3,173,138.44	
30-Jun-03	2,767,628.99		939,365.78	(864,163.24)		\$ 75,202.54	\$ 2,842,831.53	0.583%	\$ 16,144.50	\$ 421,653.94	\$ 3,264,485.48	
31-Jul-03	2,842,831.53	(782,603.35)	939,365.78	(971,743.49)		\$ (814,981.06)	\$ 2,027,850.48	0.583%	\$ 16,583.18	\$ 438,237.13	\$ 2,466,087.60	
31-Aug-03	2,027,850.48		939,365.78	(978,020.95)		\$ (38,655.17)	\$ 1,989,195.31	0.583%	\$ 11,829.13	\$ 450,066.26	\$ 2,439,261.56	
30-Sep-03	1,989,195.31		939,365.78	(925,078.06)		\$ 14,287.72	\$ 2,003,483.03	0.583%	\$ 11,603.64	\$ 461,669.89	\$ 2,465,152.92	
31-Oct-03	2,003,483.03		939,365.78	(876,686.21)		\$ 62,679.57	\$ 2,066,162.59	0.583%	\$ 11,686.98	\$ 473,356.88	\$ 2,539,519.47	
30-Nov-03	2,066,162.59		939,365.78	(885,212.38)		\$ 54,153.40	\$ 2,120,316.00	0.583%	\$ 12,052.62	\$ 485,409.49	\$ 2,605,725.49	
31-Dec-03	2,120,316.00		939,365.78	(966,255.11)		\$ (26,889.33)	\$ 2,093,426.67	0.583%	\$ 12,368.51	\$ 497,778.00	\$ 2,591,204.67	
31-Jan-04	2,093,426.67		705,889.90	(1,007,602.01)		\$ (301,712.11)	\$ 1,791,714.55	0.583%	\$ 12,211.66	\$ 509,989.66	\$ 2,301,704.21	
29-Feb-04	1,791,714.55		705,889.90	(968,866.99)		\$ (262,977.09)	\$ 1,528,737.47	0.583%	\$ 10,451.67	\$ 520,441.33	\$ 2,049,178.79	
31-Mar-04	1,528,737.47		705,889.90	(904,545.74)		\$ (198,655.84)	\$ 1,330,081.63	0.583%	\$ 8,917.64	\$ 529,358.96	\$ 1,859,440.59	
30-Apr-04	1,330,081.63		705,889.90	(615,479.26)		\$ 90,410.64	\$ 1,420,492.27	0.583%	\$ 7,758.81	\$ 537,117.77	\$ 1,957,610.04	
31-May-04	1,420,492.27		705,889.90	(607,753.39)		\$ 98,136.51	\$ 1,518,628.78	0.583%	\$ 8,286.20	\$ 545,403.98	\$ 2,064,032.75	
30-Jun-04	1,518,628.78		705,889.90	(595,084.54)		\$ 110,805.36	\$ 1,629,434.14	0.583%	\$ 8,858.67	\$ 554,262.65	\$ 2,183,696.78	
31-Jul-04	1,629,434.14	(1,285,348.09)	705,889.90	(687,350.91)		\$ (1,266,809.10)	\$ 362,625.04	0.583%	\$ 9,505.03	\$ 563,767.68	\$ 926,392.71	
31-Aug-04	362,625.04		705,889.90	(700,956.15)		\$ 4,933.75	\$ 367,558.79	0.583%	\$ 2,115.31	\$ 565,882.99	\$ 933,441.78	
30-Sep-04	367,558.79		705,889.90	(675,171.61)		\$ 30,718.29	\$ 398,277.08	0.583%	\$ 2,144.09	\$ 568,027.08	\$ 966,304.16	
31-Oct-04	398,277.08		705,889.90	(616,584.30)		\$ 89,305.60	\$ 487,582.67	0.583%	\$ 2,323.28	\$ 570,350.37	\$ 1,057,933.04	
30-Nov-04	487,582.67		705,889.90	(591,782.74)		\$ 114,107.16	\$ 601,689.83	0.583%	\$ 2,844.23	\$ 573,194.60	\$ 1,174,884.43	
31-Dec-04	601,689.83		705,889.90	(680,107.43)		\$ 25,782.48	\$ 627,472.31	0.583%	\$ 3,509.86	\$ 576,704.46	\$ 1,204,176.76	
31-Jan-05	627,472.31		617,760.92	(770,822.99)		\$ (153,062.07)	\$ 474,410.24	0.583%	\$ 3,660.26	\$ 580,364.71	\$ 1,054,774.95	
28-Feb-05	474,410.24		617,760.92	(697,395.23)		\$ (79,634.31)	\$ 394,775.92	0.583%	\$ 2,767.39	\$ 583,132.10	\$ 977,908.03	
31-Mar-05	394,775.92		617,760.92	(661,790.63)		\$ (44,029.71)	\$ 350,746.21	0.583%	\$ 2,302.86	\$ 585,434.96	\$ 936,181.17	
30-Apr-05	350,746.21		617,760.92	(653,597.70)		\$ (35,836.79)	\$ 314,909.43	0.583%	\$ 2,046.02	\$ 587,480.98	\$ 902,390.41	
31-May-05	314,909.43		617,760.92	(595,904.20)		\$ 21,856.72	\$ 336,766.15	0.583%	\$ 1,836.97	\$ 589,317.95	\$ 926,084.10	
30-Jun-05	336,766.15		617,760.92	(678,812.35)		\$ (61,051.44)	\$ 275,714.71	0.583%	\$ 1,964.47	\$ 591,282.42	\$ 866,997.13	
31-Jul-05	275,714.71	(1,361,015.48)	617,760.92	(896,821.01)		\$ (1,640,075.57)	\$ (1,364,360.86)	0.583%	\$ 1,608.34	\$ 592,890.76	\$ (771,470.10)	
31-Aug-05	(1,364,360.86)		617,760.92	(816,667.18)		\$ (198,906.27)	\$ (1,563,267.13)	0.583%	\$ (7,958.77)	\$ 584,931.99	\$ (978,335.14)	
30-Sep-05	(1,563,267.13)		617,760.92	(739,213.43)		\$ (121,452.51)	\$ (1,684,719.64)	0.583%	\$ (9,119.06)	\$ 575,812.93	\$ (1,108,906.72)	
31-Oct-05	(1,684,719.64)		617,760.92	(641,762.71)		\$ (24,001.79)	\$ (1,708,721.44)	0.583%	\$ (9,827.53)	\$ 565,985.40	\$ (1,142,736.04)	
30-Nov-05	(1,708,721.44)		617,760.92	(607,695.34)		\$ 10,065.58	\$ (1,698,655.86)	0.583%	\$ (9,967.54)	\$ 556,017.86	\$ (1,142,638.00)	
31-Dec-05	(1,698,655.86)		617,760.92	(660,889.23)		\$ (43,128.31)	\$ (1,741,784.17)	0.583%	\$ (9,908.83)	\$ 546,109.03	\$ (1,195,675.14)	
31-Jan-06	(1,741,784.17)		614,326.33	(736,151.35)	(31,549.50)	\$ (153,374.51)	\$ (1,895,158.69)	0.583%	\$ (10,160.41)	\$ 535,948.62	\$ (1,359,210.06)	
28-Feb-06	(1,895,158.69)		614,326.33	(668,965.83)	(31,549.50)	\$ (86,189.00)	\$ (1,981,347.68)	0.583%	\$ (11,055.09)	\$ 524,893.53	\$ (1,456,454.15)	
31-Mar-06	(1,981,347.68)		614,326.33	(648,219.99)	(31,549.50)	\$ (65,443.15)	\$ (2,046,790.84)	0.583%	\$ (11,557.86)	\$ 513,335.67	\$ (1,533,455.17)	
30-Apr-06	(2,046,790.84)		614,326.33	(664,003.35)	(31,549.50)	\$ (81,226.52)	\$ (2,128,017.36)	0.345%	\$ (7,061.43)	\$ 506,274.24	\$ (1,621,743.12)	
31-May-06	(2,128,017.36)			(188,489.26)		\$ (188,489.26)	\$ (2,316,506.61)	0.345%	\$ (7,341.66)	\$ 498,932.58	\$ (1,817,574.03)	
30-Jun-06	(2,316,506.61)			(529.89)		\$ (529.89)	\$ (2,317,036.51)	0.345%	\$ (7,991.95)	\$ 490,940.63	\$ (1,826,095.87)	
31-Jul-06	(2,317,036.51)	(680,182.00)		(370.25)		\$ (680,552.25)	\$ (2,997,588.76)	0.383%	\$ (8,862.66)	\$ 482,077.97	\$ (2,515,510.79)	
31-Aug-06	(2,997,588.76)			(9.44)		\$ (9.44)	\$ (2,997,598.20)	0.383%	\$ (11,465.78)	\$ 470,612.19	\$ (2,526,986.01)	
30-Sep-06	(2,997,598.20)			19.51		\$ 19.51	\$ (2,997,578.69)	0.383%	\$ (11,465.81)	\$ 459,146.38	\$ (2,538,432.31)	
31-Oct-06	(2,997,578.69)		-	-		\$ -	\$ (2,997,578.69)	0.383%	\$ (11,465.74)	\$ 447,680.		

**Regulatory Principal Balances for Carrying Charges - Including Interest Clawback**

	2001	2002	2003	2004	2005	2006	Totals
PILS True-Up Revised SIMPIL models Assumed booked in July of Following year		32,171.71	(782,603.35)	(1,285,348.09)	(1,361,015.48)	(680,182.00)	(4,076,977.21)
PILS Entitlement/Proxy for the Tax/Fiscal Year LCT Elimination	3,735,614.04	7,536,775.30	11,272,389.34	8,470,678.81	7,413,131.00	2,457,305.33 (126,198.00)	40,885,893.83 (126,198.00)
PILS Billed to Customers:							
January	-	-	(985,403.00)	(1,007,602.01)	(770,822.99)	(736,151.35)	(3,499,979.35)
February	-	-	(926,823.84)	(968,866.99)	(697,395.23)	(668,965.83)	(3,262,051.89)
March	-	(650,804.86)	(910,997.60)	(904,545.74)	(661,790.63)	(648,219.99)	(3,776,358.81)
April	-	(836,873.19)	(873,738.38)	(615,479.26)	(653,597.70)	(664,003.35)	(3,643,691.89)
May	-	(850,246.30)	(855,869.10)	(607,753.39)	(595,904.20)	(188,489.26)	(3,098,262.24)
June	-	(871,818.28)	(864,163.24)	(595,084.54)	(678,812.35)	(529.89)	(3,010,408.30)
July	-	(905,011.87)	(971,743.49)	(687,350.91)	(896,821.01)	(370.25)	(3,461,297.53)
August	-	(926,319.33)	(978,020.95)	(700,956.15)	(816,667.18)	(9.44)	(3,421,973.05)
September	-	(932,206.56)	(925,078.06)	(675,171.61)	(739,213.43)	19.51	(3,271,650.15)
October	-	(916,087.31)	(876,686.21)	(616,584.30)	(641,762.71)	-	(3,051,120.54)
November	-	(895,821.91)	(885,212.38)	(591,782.74)	(607,695.34)	-	(2,980,512.37)
December	-	(895,739.43)	(966,255.11)	(680,107.43)	(660,889.23)	-	(3,202,991.19)
<b>Subtotal</b>	-	(8,680,929.04)	(11,019,991.34)	(8,651,285.08)	(8,421,372.00)	(2,906,719.85)	(39,680,297.31)
<b>Total Principal Balance</b>	3,735,614.04	(1,111,982.02)	(530,205.35)	(1,465,954.36)	(2,369,256.48)	(1,255,794.51)	(2,997,578.69)



