Hydro One Brampton Networks Inc. 175 Sandalwood Pkwy West Brampton, Ontario L7A 1E8 Tel: (905) 840-6300 www.HydroOneBrampton.com



November 10, 2011

Ms. Kirsten Walli, Board Secretary Ontario Energy Board P.O. Box 2319 2300 Yonge Street, 27th 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,

let Mits

Scott Miller Regulatory Affairs Manager Hydro One Brampton Networks Inc. <u>smiller@HydroOneBrampton.com</u> (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

Michael Buonaguro

Counsel for VECC Public Interest Advocacy Centre

34 King St. E., Suite 1102 Toronto ON M5C 2X8 Tel: 416-767-1666 Fax: 416-348-0641 <u>mbuonaguro@piac.ca</u> Hydro One Brampton Networks Inc. 2012 3rd Generation IRM Electrical Distribution Rate Application Interrogatory Responses ED-2003-0038/EB-2011-0174 Filed: November 10, 2011

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TAB 11 SCHEDULE 1.0 VECC INTERROGATORY RESPONSES

1	Vulnerable Energy Consumers Coalition - Interrogatory # 1
2	
3	Revenue to Cost Ratio Adjustment
4	
5	Reference: Tab 4, 2012 IRMS Revenue to Cost Adjustment Workform, Sheet 8 –
6	Transformer Allowance
7	
8	a) Please explain why Sheet 8 – Transformer Allowance was not completed beyond the first
9	column – Transformer Allowance in Rates – "Yes" or "No"
10	
11	Response:
12	
13	When HOBNI originally completed the 2012 IRM Revenue to Cost Adjustment Workform, it
14	entered the Transformer Allowance dollar amount and the Transformer Ownership Allowance
15	Rates as negatives in Sheet 8 – Transformer Allowance. The Transformer Allowance generates
16	reductions to revenue, and the Transformer Ownership Allowance Rates are negative rates per
17	HOBNI's 2011 approved Tariff of Rates and Charges. The result was that some revenue
18	amounts in subsequent sheets did not correspond with revenue values from the 2011 Cost of
19	Service filing. The version that was submitted did not have Sheet 8 populated.
20	
21	b) Please provide a revised version of 2012 IRMS Revenue to Cost Adjustment Workform with
22	Sheet 8 completed to reflect the Transformer Allowance paid to the GS 50 to 699 kW and
23	GS 700 to 4,999 kW rate classes.
24	
25	Response:
26	
27	As requested, HOBNI has completed a revised version of this Workform, and has provided it in
28	Tab 12 Schedule 0.0 Appendix 1. When populating Sheet 8 - Transformer Allowance in this
29	version of the Workform, it was determined that when positive values were used for the
30	Transformer Allowance dollar amount and the Transformer Ownership Allowance Rates, the
31	resulting revenue amounts in subsequent sheets now corresponded with revenue values from
32	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.
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1	Vulnerable Energy Consumers Coalition - Interrogatory # 2
2	
3	LRAM
4	References: Tab 1, Schedule 2.0, Page 13
5	HOBNI is applying in this application for additional recovery through the LRAM for the
6	period between the year of program introduction and December 31, 2011, for 2009 and
7	2010 OPA programs.
8	
9	a) Please provide a summary of the LRAM recoveries and associated CDM programs
10	approved by the Board to date for HOBNI.
11	
12	Response:
4.2	
13	HOBNI requested LRAM on one previous occasion as part of its 2011 Cost of Service
14 15	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
15 16	claim of \$458,438) as evidenced in its decision on EB-2010-0132 dated April 4, 2011.
10	
17	The previous LRAM claim was for lost revenue between January 1, 2005, and December 31,
18	2010, for programs delivered in 2005, 2006, 2007 and 2008. The current LRAM claim is for lost
19	revenue between January 1, 2009, and December 31, 2011, for programs delivered in 2009 and
20	2010. A breakdown of the previous LRAM claim and current LRAM claim is in Table 1 below.
21	Note that the current LRAM claim in the table reflects an update to the LRAM claim requested
22	by HOBNI. See VECC Question 3 for details on this update.
23	
24	
25	
26	

Table 1: LRAM Claims by Program Year

	Previous LRAM claim	Current LRAM claim
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
Total LRAM claim	\$1,937,159	\$609,077

2

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

5

6 Response:

- 7 HOBNI confirms that the LRAM amounts it is seeking to recover in this application are new
- 8 amounts not included in past LRAM recoveries. Table 2 below illustrates the claim periods of
- 9 both the previous and current LRAM claims. It shows that the current LRAM claim is for lost
- 10 revenue that was not included in the previous LRAM claim.
- 11
- 12

Table 2: Claim Periods for LRAM Claims to Date

	Programs	Lost revenue in th	e following years w	as 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
13	2010 programs						Current LRAM claim	Current LRAM claim
-								
14								
15								

1 Vulnerable Energy Consumers Coalition - Interrogatory # 3

- 2
- 3 Reference: Tab 1, Schedule 2.0, Pages 13-14
- 4 <u>Preamble:</u> The evidence indicates "The results of the OPA Programs are final, but 2010
- 5 OPA program results are estimates, based on number of installs or on methods of
- 6 estimating program savings, and will be updated once OPA provides final results."

7

- 8 When will the OPA results for the 2010 Programs be available and how may this affect the9 LRAM?
- 10 Response:
- 11 The final OPA-verified results of the 2010 OPA programs were received via an email to HOBNI
- 12 from LDC support (**LDC.Support@powerauthority.on.ca**) dated September 19, 2011.
- 13 The LRAM claimed by HOBNI was updated to incorporate the final OPA-verified results of the
- 14 2010 OPA programs, see TAB 13 SCHEDULE 0.0 APPENDIX 2. The LRAM claim was also
- 15 adjusted (decreased) to remove a portion of energy savings associated with 2009 programs that
- 16 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.

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- 1 HOBNI has updated its LRAM claim from the original claim of \$597,745, to a claim of \$609,077,
- 2 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
Total	\$609,077

4

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

6

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			

7

8 The residential rate rider decreased from \$0.0002/kWh to \$0.0001/kWh. The GS < 50 kW rate

9 rider increased from \$0.0007/kWh to \$0.0012/kWh. The GS 50 to 699 kW rate rider decreased

10 from \$0.0408/kW to \$0.0257/kW and the GS > 700 kW rate rider decreased from \$0.0275/kW to

11 \$0.0172/kW. The LRAM Rate Riders have been updated in Sheet 14. Proposed Rate

12 Riders of the 2012 IRM3 Rate Generator Tab 12 Schedule 0.0 Appendix 2.

- 13
- 14

1	Vulnerable Energy Consumers Coalition - Interrogatory # 4
2	
3	References: Tab 6, Third Party Review LRAM Claim
4	
5	a) List and confirm OPA's input assumptions for Every Kilowatt Counts (EKC) 2006 including
6	the measure life, unit kWh savings and free ridership for Compact Fluorescent Lights (CFLs)
7	and Seasonal Light Emitting Diodes (LED). Confirm some of these assumptions were
8	changed in 2007 and again in 2009 and compare the values.
9	
10	Response:
11	HOBNI is not claiming any LRAM related to the 2006 EKC program, including CFLs and SLEDs.
12	LRAM is being claimed only for programs delivered in 2009 and 2010.
13	
14	In response to VECC's question, Table 5 below compares final OPA-verified 2006 EKC results
15	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 16

and SLEDs have changed periodically, including most recently in 2009, as reflected in updates 17

to the generic OPA Measures and Assumptions list. 18

19

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

	OPA-verified Final 2006 EKC results		OPA-verifie EKC r	d Final 2007 esults	From 2009 OPA M&A list	
2006 EKC Energy Efficient Measure	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

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- 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.
- 3
- 4 HOBNI's current LRAM claim does not include any energy saved or revenue lost in any year
- 5 arising from the 2006 EKC program. Neither the 2006 EKC program nor any other program
- 6 launched prior to 2009 was included in HOBNI's current LRAM claims. See the IndEco LRAM
- 7 report filed as Tab 6 of HOBNI's IRM3 application EB-2011-0174.
- 8
- 9 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
- 11 LRAM claim updated with final 2010 OPA program results.
- 12

Table 6: Programs Delive	red 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
Total		\$609,077

Table 6: Programs Delivered in 2009 and 2010

1	c) Adjust the LRAM claim as necessary to reflect the measure lives and unit savings for any/all
2	measures that have expired starting in 2010.
3	
4	Response
5	
6	No adjustments to the current LRAM claim are needed to reflect measure lives (and unit
7	savings) for measures that have expired starting in 2010.
8	
9	The current LRAM claim already accounts for any measures that expired before the full span of
10	the LRAM claim. LRAM is calculated over the individual measures lives of each measure. For
11	example, if a measure installed in 2009 had a measure life of only 1 year, LRAM was claimed
12	for that measure for 2009 only.
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1 Vulnerable Energy Consumers Coalition - Interrogatory # 5

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

<u>Preamble</u>: 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.

9 Response:

10

6

11 The measure life and energy savings inputs for the measure identified by the OPA as the "2009

12 Every Kilowatt Counts Power Savings Event Installed CFLs, Spring Campaign, Participant

13 Spillover" were provided in the OPA's evaluation results. These results come from an evaluation

14 conducted on behalf of the OPA. OPA advises that these estimates are prepared in a manner

15 consistent with OPA current practice and are the same values used to report progress against

16 provincial conservation targets. HOBNI has no information on how the OPA developed these

17 energy savings and measure life inputs and has no reason to reject these values that were

18	developed through th	e OPA's evaluation	of the EKC programs.
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1	Vulnerable Energy Consumers Coalition - Interrogatory # 6
2	
3 4	Reference: Tab 6, Third Party Review LRAM Claim, Page 7, Table 4
5	Preamble: Table 4 shows the distribution rates per rate class. The rates for 2009 and
6	2010 are blended.
7	
8	Please provide the calculation of the blended rates for 2009 and 2010.
9	
10	Response:
11	
12 13	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

15

16 For the purposes of LRAM calculation, a blended rate was used to align distribution rates with

17 OPA-verified CDM program results, which are reported on an annual basis from January 1 to

18 December 31 of a given year.

19

- 1 Table 8 below shows how blended rates were calculated to arrive at a rate that coincides with a
- 2 January to December year for 2009 and 2010.
- 3

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

4 5

Blended rates are provided in Table 9 below.

6 7

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

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TAB 11 SCHEDULE 2.0 OEB STAFF INTERROGATORY RESPONSES

1	Ontario Energy Board Staff - Interrogatory # 1
2	
3	Shared Tax Savings Rate Rider
4	
5	1. Ref: 2012 IRM3 Shared Tax Savings Workform Ref: Manager's Summary, page
6	4, Table 1
7	
8	The Manager's Summary states: "The calculations included in Sheet 5 of the 2012
9	IRM3 Shared Tax Savings Workform have been updated as provided in the preceding
10	Table 1 such that they correctly represent HOBNI's tax calculations and are consistent
11	with its 2011 cost of service rate application."
12	
13	a) Please provide supporting evidence for the 2012 tax rate of 26.25% as
14	shown in Table 1.
15	
16	Response:
17	
18	HOBNI used the enacted tax rates in effect for 2012 as summarized in Table 1 below:
19 20	Table 1: Enacted Corporate Federal and Ontario Tax Rates in 2012 Calendar Year
20	

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%

- 23 HOBNI used the enacted tax rates for the 2012 calendar year as these are the tax rates
- 24 applicable to HOBNI's rate year. The 26.25% combined tax rate is comprised of Federal 15% +
- 25 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 regulate	d subsidiaries of
2	Hydro One Inc.)	
3		
4	HOBNI submits that the tax rate of 26.25% is the appropriate tax rate to us	e. 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 p	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 acc	ount 1595 for future
11		osition of this amount
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17		les to propose to
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1	Onta	ario Energy Board Staff - Interrogatory # 2
2		
3	Grou	ip 1 Deferral and Variance Accounts
4		
5	2.	Ref: 2012 IRM3 Rate Generator Sheet 9, 2012 Continuity Schedule Ref: EB-
6		2009-0199 Decision and Order
7		
8	a)	Please provide a reconciliation of the 2010 amount of (\$6,923,927) in Account 1595 with
9		the amount of (\$8,840,808) approved by the Board for disposition of Group 1 Accounts
10		in 2010 in EB-2009-0199.
11		
12	Resp	onse:
13		
14	The C	DEB-approved amount of (\$8,840,808.40) for disposition of Group 1 Accounts less
15	draw	downs of \$2,782,423.2 (returned through Rate Rider for Deferral/Variance Account
16	Dispo	osition 2010) equals the cumulative Principal Balance of (\$6,923,927.20) as of December
17	31, 2	010. See reconciliation in Table 2 below:
10		

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- 19

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

	А	В	A+B	С	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	Despenses			
24 25	Response:			
25 26	Sheet 9 of the 2012 Rate Generator was updated to record the components of account 1595 in			
20	their respective sections of the continuity schedule, per response to part a) of this question. The			
28				
29	balances as of December 31, 2010, and December 31, 2011, for account 1595 were not 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.			

1	Onta	ario Energy Board Staff - Interrogatory # 3
2		
3	Acco	ount 1592
4		
5	3.	Ref: 2012 IRM3 Rate Generator Sheet 9, 2012 Continuity Schedule Ref: EB-2010-0132
6		Decision and Order
7		
8	a)	Please confirm that the balance in Account 1592 was included with those in 1508, 1518,
9		1548, 1562, and 1582 in calculating the rate rider for deferral/variance account
10		disposition (2011), as approved in EB-2010- 0132.
11		
12	Resp	onse:
13		
14	HOB	NI confirms this statement.
15		
16	b)	Please provide a reconciliation of the 2010 closing balance as shown in Sheet 9 of the
17		2012 IRM3 Rate Generator of (\$607,126) and \$0 for principle and interest respectively
18		with the total balance approved for disposition in 2011 of (\$605,752).
19		
20	Resp	onse:
21		
22	Reco	nciliation of the 2010 closing balance of Account 1592 is provided in Table 3 below:
23		
24		Table 3: Account 1592 – Reconciliation of G/L Balance vs OEB Approved Amount

Description	Date	G/L Account	Principal to December31, 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)

- 25 26
- 27 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)
- 29 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).
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1	On	tario Ene	rgy Boar	d Staff	- Interro	gatory #	# 4				
2											
3	Sp	ecial Purp	ose Char	ge Asse	ssment V	Variance	Account	Rate R	ider		
4											
5	4.	Ref: 20	12 IRM3	Rate Ge	nerator, S	Sheet 9 R	ef: Mana	ger's Sur	mmary, p	age 11	
6	Board Staff is unable to reconcile the 2.1.7 RRR balance as at December 31,										
7		2010 fc	or Account	t 1521 w	ith the 20	10 Closir	ng Princip	le and In	iterest Ba	lances as	6
8		reporte	d in the C	ontinuity	Schedul	es at She	et 9 of th	e IRM3 I	Rate Gen	erator.	
9											
10	a)	Please	complete tl	he followi	ng table:						
11											
12	Res	sponse:									
13											
14	The	e table below	v has been	complete	ed as requ	lested. It h	as been c	onfirmed	that the c	arrying	
15	cha	irges per the	e General L	_edger of	\$5,660 is	correct.					
16											
17			Table 4: /	Account 15	521 Special	Purpose Ch	arge Asses	sment Ana	alysis		
	Γ	SPC	Amount	Carrying	December	December	Amount	Carrying	Forecast	Forecasted	Total for
		Assessment	recovered	Charges	31, 2010	31, 2010	Recovered	Charges	December		
		(Principal	from	for 2010	Year End	Year End	from	for 2011	31, 2011	31, 2011	(Principal
		balance)	customers		Principal	Carrying	Customers		Year End	Carrying	& Interes)
			in 2010		Balance	Charges Balance	in 2011		Principal Balance	Charges Balance	

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

5,660.45

21

22 Res	ponse:
--------	--------

1,457,455.00

(1,051,298.76)

23

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

406,156.24

5,660.45

(528,586.64)

(165.06)

(122,430.40)

5,495.40

(116,935.00)

25

- c) Please describe the adjustment to carrying charges discussed at page 7, line 12 in the
 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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1	Onta	rio Energy Board Staff - Interrogatory # 5
2		
3	Tran	sformer Allowances
4		
5	5.	Ref: Revenue/Cost Ratio Model Ref: 2012 IRM3 Rate Generator Board Staff
6		notes that the Board approved changes to HOBNI's Transformer Allowances in
7		its 2011 Cost of Service Decision, and these have been included in HOBNI's
8		current and proposed tariff of rates and charges. HOBNI has not included these
9		Transformer Allowances in its Revenue/Cost Ratio Model at page 8.
10		
11	a)	Does HOBNI propose that the approved Transformer Allowances should continue to
12		apply in 2012? If so, please make the required adjustments to the Revenue/Cost Ratio
13		Model and IRM3 Rate Generator.
14		
15	Resp	onse:
16		
17		NI proposes that the approved Transformer Allowances should continue to apply in 2012.
18		NI has made the required adjustments to the Revenue/Cost Ratio Model, provided in Tab
19		hedule 0.0 Appendix 1; however, an adjustment to the IRM3 Rate Generator was not
20	•	red since the resulting adjustments to proposed rates remained the same. See the
21 22	respo	nse to VECC IR # 1 a).
22	b)	If HOBNI proposes to discontinue the approved Transformer Allowances, please provide
24	0)	supporting evidence for this proposal.
25		
26	Resp	onse:
27		
28	HOB	NI does not propose to discontinue its approved Transformer Allowances.
29		
30		
31		
32		

1	Onta	rio Energy Board Staff - Interrogatory # 6
2		
3	LRAM	/ Rate Rider
4		
5	6.	Ref: Tab 6 / IndEco Third Party Review / Page 3 IndEco notes that its review
6		examined the measures, energy savings, and equipment specifications for
7		programs run under contract to the OPA in 2009 and 2010. It also notes that lost
8		revenues associated with these programs are estimated through December 31,
9		2011.
10		
11	a)	Please confirm that Hydro One Brampton is requesting recovery of lost revenues
12	,	estimated to December 31, 2011 for programs undertaken in 2009 and 2010.
13		
14	Respo	onse:
15		
16	Yes, H	OBNI is requesting recovery of lost revenues estimated to December 31, 2011, for
17	progra	ams delivered in 2009 and 2010. However, it is not requesting lost revenues associated
18	with a	ny programs delivered in 2011.
19		
20	b)	If part a) is confirmed, please discuss the rationale for requesting recovery of estimated
21		lost revenues until December 31, 2011 in the absence of verified program results for the
22		2011 program year.
23		
24	Respo	onse:
25		
26		Il is not requesting recovery of lost revenue associated with unverified programs delivered
27		1. The requested lost revenues in 2011 are associated with verified savings in 2011
28	arısınç	g from programs that were delivered in 2009 and 2010.
29	۸ diat	instian must be made between last revenue in 2011 due to programs delivered in 2011
30 21		inction must be made between lost revenue in 2011 due to programs delivered in 2011,
31		ist revenue in 2011 due to programs delivered in previous years. A program will lead to
32	energ	y savings, and thus lost revenues, that will persist over the lifetime of the program's

- 1 measures. For example, if a 2009 program consists of a measure with a lifetime of three years,
- 2 that program will lead to lost revenues each year until the end of 2011. This would be unrelated
- 3 to lost revenue due to a program delivered in 2011.
- 4

5 Table 5 below illustrates the verified results that were used to calculate HOBNI's LRAM claim.

6 Note that no 2011 programs were included in the LRAM claim.

- 7
- 8

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

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

9

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

12 The use of a program's verified results extending over multiple years is standard for the

13 calculation of an LRAM claim. This approach is consistent with numerous Board-approved

14 LRAM claims, including, but not limited to, HOBNI's previous LRAM claim (Decision on EB-

15 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

17 Distribution's LRAM claim (Decision on EB-2010-0098 dated March 17, 2011); and Norfolk

18 Power Distribution's LRAM claim (Decision on EB-2011-0046 dated May 6, 2011).

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

- 3
- 4 Response:
- 5
- 6 An LRAM amount exclusive of estimated lost revenues past December 31, 2010, is provided in
- 7 Table 6 below. This LRAM claim would not be an appropriate claim amount for programs
- 8 delivered in 2009 and 2010, since lost revenue between January 1, 2011, and December 31,
- 9 2011, associated with 2011 verified savings from 2009 and 2010 programs would be
- 10 unaccounted for.
- 11 12

Table 6: LRAM Excluding 2011 Lost Revenue

	LRAM between January 1 2009
Rate class	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
Total	\$371,201

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1	Onta	rio Energy Board Staff - Interrogatory # 7
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3	LRAN	A Rate Rider
4		
5	7.	Ref: Tab 6 / IndEco Third Party Review / Page 3 IndEco notes that since final
6		2010 OPA program results have yet to be provided by the OPA, the LRAM claim
7		for the 2010 programs is based on savings estimates and is thus preliminary. It
8		further states that the LRAM claim associated with 2010 OPA programs will be
9		finalized once the OPA releases its final 2010 OPA program results.
10		
11	a)	Please provide a status update on the 2010 OPA evaluation results.
12		
13	Respo	onse:
14		
15	The fir	nal OPA-verified results of the 2010 OPA programs were received via an email to HOBNI
16	from L	DC support (LDC.Support@powerauthority.on.ca) dated September 19, 2011.
17		
18		RAM claimed by HOBNI was updated to incorporate the final OPA-verified results of the
19		OPA programs. The LRAM claim was also adjusted to remove a portion of energy savings
20		iated with 2009 programs that were accounted for in HOBNI's 2011 load forecast. All other
21		nptions and inputs remained unchanged from the claim originally filed as Tab 6 of HOBNI's
22	IR IVI3 (application EB-2011-0174. The updated claim can be found in the response to 7b) below.
23 24		
25		
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30		

- 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.
- 4
- 5 Response:
- 6
- 7 The original LRAM report prepared by IndEco has been updated and has been provided in Tab
- 8 13 Schedule 0.0 Appendix 2. Table 7 below provides the LRAM claim updated to include final
- 9 OPA-verified results of the 2010 OPA programs and to remove a portion of energy savings
- 10 associated with 2009 programs that were accounted for in HOBNI's 2011 load forecast. The
- 11 final OPA-verified results of the 2010 OPA programs are provided in Tab 13 Schedule 0.0
- 12 Appendix 3.
- 13

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

- 15 below.
- 16

Table 7: 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
Total	\$609,077

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

2
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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			

3

4 The residential rate rider decreased from \$0.0002/kWh to \$0.0001/kWh. The GS < 50 kW rate

5 rider increased from \$0.0007/kWh to \$0.0012/kWh. The GS 50 to 699 kW rate rider decreased

6 from \$0.0408/kW to \$0.0257/kW and the GS > 700 kW rate rider decreased from \$0.0275/kW to

7 \$0.0172/kW. The LRAM Rate Riders have been updated in Sheet 14. Proposed Rate Riders of

8 the 2012 IRM3 Rate Generator Tab 12 Schedule 0.0 Appendix 2.

- 9
- 10

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						
	•						
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: Gr	een Energy Plan A	Activities	- Cost Summar	у		
	Description	2010 Actua	l 201	1 Forecast	2012 Planned		
	Canital Expenditures	Ś 611 5	60 \$		\$ 355 <i>44</i> 2	_	
		, 011,5			, 555,+12	-	
	OM&A Expenditures	\$-	\$	56,100	\$-		
b)	Does HOBNI propose to c	ntinuo choraina	n ito ourr	ont CEA Euro	ding Addar of CO	าวว	
	Green 8. a) Respondent	Green Energy Act initiatives I 8. Ref: Manager's Summar Appendix I Board Staff m incremental revenue req \$167,655 from provincia a) Please provide a status up Plan costs. Response: Table 9 below summarizes costs of and 2012 planned expenditures. Table 9: Gr Description Capital Expenditures	Green Energy Act initiatives Funding Adde 8. Ref: Manager's Summary, page 19 Ref Appendix I Board Staff notes that HOB incremental revenue requirement amout \$167,655 from provincial rate payers. a) Please provide a status update of propose Plan costs. Response: Table 9 below summarizes costs of the Green Energy Plan d Table 9: Green Energy Plan A Image: Comparison of the Green Energy Plan A	Green Energy Act initiatives Funding Adder 8. Ref: Manager's Summary, page 19 Ref: EB-20 Appendix I Board Staff notes that HOBNI has incremental revenue requirement amount for it \$167,655 from provincial rate payers. a) Please provide a status update of proposed 2012 a Plan costs. Response: Table 9 below summarizes costs of the Green Energy Pla and 2012 planned expenditures. Image: Signe Energy Plan Activities Description 2010 Actual Image: Signe Energy Plan Activities	Green Energy Act initiatives Funding Adder 8. Ref: Manager's Summary, page 19 Ref: EB-2010-0132 Dr Appendix I Board Staff notes that HOBNI has requested reincremental revenue requirement amount for its Green Energy 167,655 from provincial rate payers. a) Please provide a status update of proposed 2012 activities and Plan costs. Response: Table 9 below summarizes costs of the Green Energy Plan activities for and 2012 planned expenditures. Table 9: Green Energy Plan Activities - Cost Summar Image: Cost Summary Summarizes Cost Summar Image: Cost Summary Summarizes Cost Summary Image: Cost Summary Summarizes Cost Summary	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 f and 2012 planned expenditures. Table 9: Green Energy Plan Activities - Cost Summary Image: Cost in the interval of the interval interva	

- 23 Response:
- 24
- 25 Yes.
- 26
- 27
- 28

1	Ont	ario Energy Board Staff - Interrogatory # 9
2		
3	201	2 Final Tariff Schedule
4		
5	9.	Ref: 2012 IRM3 Rate Generator page 20 Board Staff notes that HOBNI has not
6		included the required descriptions for each of its rate classifications in its final
7		tariff of rates and charges.
8		
9	a)	Please insert the required descriptions into the model as requested on page 20 of the
10		model.
11		
12	Res	ponse:
13		
14	The	required descriptions have been inserted on page 20 of the 2012 IRM3 Rate Generator
15	mod	el as provided in Tab 12 Schedule 0.0 Appendix 2.
16		
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1	Ontario Energy Board Staff - Interrogatory # 10
2	
3	Disposition of the Balance in Account 1562 Deferred PILs
4	
5	10. The following table displays the income tax rates used in the calculation of the SIMPIL
6	true-up variances in Hydro One Brampton's PILs 1562 evidence:
7	
8	In the PILs combined proceeding, the Board indicated that the income tax impact will be
9	calculated using the tax rate that includes the surtax rate expressed as 1.12%. The tax rate to
10	calculate the true-up variance should exclude the surtax rate.
11	
12	1 Hydro One Brampton did not use the tax rate that includes the surtax of 1.12% in calculating
13	the tax impact.
14	
15	a) Does Hydro One Brampton agree that the rate to calculate the tax impact should include
16	the surtax rate of 1.12%? If not, please explain.
17	Response:
18	
19	HOBNI agrees.
20	HOBNI provides updated SIMPIL models for each year in Tab 14 Schedule 0.0 Appendices 1 to
21	5. Table 10 below summarizes the updated balances of account 1562 Deferred Payments in
22	Lieu of Taxes account, including the revised principal and carrying charges, and Tab 14
23	Schedule 0.0 Appendix 6 provides the PILS Account Continuity Schedules. In addition, HOBNI
24	has updated Sheet 12 of the 2012 IRM3 Rate Generator Model in Tab 12 Schedule 0.0
25	Appendix 2 for the updated PILS account balance for determining the rate rider for 2012.
26	Table 10: Account 1562 PILS Deferral Account Balance For Disposition
	Por the 2011 Povised Por

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)

1	Onta	ario Energy Board Staff - Interrogatory # 11
2		
3	Disp	osition of the Balance in Account 1562 Deferred PILs
4		
5	11.	Hydro One Brampton submitted financial statement and tax evidence related to
6		account 1562 in its rate rebasing proceeding EB-2010-0132. In that evidence and
7		in evidence submitted in this proceeding EB-2011-0174, in determining the
8		excess interest claw-back true-up variance each year, Hydro One Brampton
9		compared the interest expense disclosed in its financial statements and tax
10		returns with the Board-approved maximum deemed interest from its applications.
11		
12		In its audited financial statements for 2002-2005, Hydro One Brampton disclosed
13		the composition of interest expense. The components in different years have
14		been interest on long-term debt, interest expense (other), amortization of
15		deferred debt costs, interest income (deducted), capitalized interest on
16		construction in progress (deducted), and interest capitalized on regulatory
17		assets. In its tax returns, Hydro One Brampton has dealt with the differences
18		between the accounting numbers and the allowable tax amounts in reconciling
19		net income for tax purposes. For example, the deferred debt costs are amortized
20		over the life of the debt for accounting purposes and over five years for tax
21		purposes.
22		
23	a)	Please explain what caused the interest expense other than interest on long-term debt.
24		
25	Resp	onse:
26		
27		ause of interest expense other than long-term debt is contained in Table 11 below, which
28	detail	s Interest Expense used in the SIMPIL models, including:
29		Delense non Einen del Ototomento - latomet con successi de condita d Einen d' l
30 21	1.	Balance per Financial Statements - Interest expense per the audited Financial
31		Statements was used in the SIMPIL model TAXREC Sheet in section B, and

- 1
- 2 2) Adjusted Interest expense to derive "Interest Portion of True-Up" in The SIMPIL model
- 3 TAXCALC sheet section V) relating to interest capitalized for accounting but deducted
- 4 for tax.
- 5
- 6

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

1					
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)
1. Financial Statement amounts used in TAXREC					
sheet, Section B of SIMPIL Models	1,148,199.00	9,440,734.82	9,646,988.66	9,908,108.77	9,539,757.86
Add Back Allowance Other Funds During Construction	229,306.00	410,765.00	-	-	-
2. Interest Expense used for Interest Portion of					
True-up in SIMPIL Models	1,377,505.00	9,851,499.82	9,646,988.66	9,908,108.77	9,539,757.86

7 8

9

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

10

11 Response:

12

13 All components of the interest expense amounts above should be included in the SIMPIL

14 Models for true-up.

15

16 The SIMPIL income tax true-up methodology pertaining to the interest portion of the true-up has

- 17 not changed since the inception of the SIMPIL true up models. The methodology is to use
- 18 Accounting Financial Statements data for Interest Expense. The source of the data for Interest
- 19 Expense was not an issue during the combined proceeding. Neither the methodology nor its
- 20 application was an issue, and there was no disagreement. It was known that the values used in
- 21 the SIMPIL model in the TAXREC sheet in Section B should be data directly from the actual
- 22 categories of the income statement.
- 23
- 24 The instructions contained within the SIMPIL models were to "Input unconsolidated financial
- 25 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	incurre	ed 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	Respo	nse:					
8							
9	Not ap	plicable 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	HOBN	I confirms that it included interest expense related to customer security deposits in					
18	interes	t 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	Respo	nse:					
24							
25	HOBN	I has applied the SIMPIL methodology and has included its financial statement interest					
26	expens	se, which included interest on customer security deposits in interest expenses, and it has					
27	been ir	ncluded in the true up. HOBNI has complied with the SIMPIL model instructions pertaining					
28	to the i	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	s as referenced in IR #11a) and b) above.					
31							
32							
33							

1	I)	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	Respo	inse:
6		
7	HOBN	Il confirms that it included interest income related to customer security deposits in interest
8	expen	se for true-up purposes, per Table 11 above. This interest would be included as part of
9	Interes	st 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	Respo	inse:
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	portior	n 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	referer	nced in IR #11a) and b) above.
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		

1	Ontario Energy Board Staff - Interrogatory # 12
2	
3	Disposition of the Balance in Account 1562 Deferred PILs
4	
5	12. Ref: Tab1/sch2.0/pg17/ln17-20 – Allocation to customer classes
6	
7	Please provide the evidence reference in EB-2010-0132 that supports the percentages
8	shown on sheet 11 of the 2012 IRM3 Rate Generator Model for allocating the refund
9	balance in account 1562 of (\$2,819,109) to rate classes.
10	
11	Response:
12	
13	The evidence reference in EB-2010-0132 supporting the percentages shown on sheet 11 of the
14	2012 IRM3 Rate Generator Model has been provided in Table 13. It was identified, during a
15	review of the Distribution Revenue dollar amounts used in Sheet 10 to calculate the supporting
16	percentages, that the dollar amounts for the Unmetered Scattered Load Class and the Street
17	Lighting Class were switched. HOBNI has updated the data in the 2012 IRM3 Rate Generator
18	Model in Tab 12 Schedule 0.0 Appendix 2 to reflect this change. Table 12 below summarizes
19	the updated proportions consistent with Table 13 below and used in the 2012 IRM3 Rate
20	Generator Model.
21	

22

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%
Total Revenue	59,540,061	100.0%

Hydro One Brampton Networks Inc. EB-2011-0174 Tab 11 Schedule 2 Interrogatory #12 Page 26 of 26 Filed: 10 November 2011

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
	50 540 004	55 550 040	0.000 440	50 540 004	100 000/			50 540 004	0.000.440	55 550 040
TOTAL	59,540,061	55,553,649	3,986,412	59,540,061	100.00%			59,540,061	3,986,412	55,553,649

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



Title:	Regulatory Affairs Manager	Legend
Phone Number:	905-452-5504	DROP-DOWN MENU
Email Address:	smiller@hydroonebrampton.com	INPUT FIELD
We are applying for rates effective:	January 1, 2012	CALCULATION
Last COS Re-based Year	2011	

Copyright

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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.

T



Hydro One Brampton Networks Inc.

<u>1. Info</u>

- 2. Table of Contents
- 3. Re-Based Bill Det & Rates
- 4. Removal of Rate Adders
- 5. Re-Based Rev From Rates
- 6. Decision Cost Revenue Adj
- 7. Revenue Offsets Allocation
- 8. Transformer Allowance 9. R C Ratio Revenue 10. Proposed R C Ratio Adj 11. Proposed Revenue 12. Proposed F V Rev Alloc 13. Proposed F V Rates
- 14. Adjust To Proposed Rates

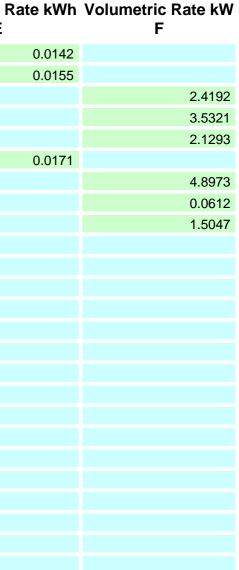
2. Table of Contents



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		Current Tariff Service Charge D	Current Tariff Distribution Volumetric Rate kW E
	RES	Residential	Customer	kWh	124,916	###########		9.75	0.014
G	SLT50	General Service Less Than 50 kV	Customer	kWh	7,893	291,481,574		17.61	0.015
GS	SGT50	General Service 50 to 699 kW	Customer	kW	1,552	############	3,101,358	107.48	
G	SGT50	General Service 700 to 4,999 kW	Customer	kW	106	843,484,098	1,904,929	1,227.95	
	LU	Large Use	Customer	kW	6	391,244,134	711,951	4,395.85	
	USL	Unmetered Scattered Load	Connection	kWh	1,300	4,969,698		0.93	0.017
	SL	Street Lighting	Connection	kW	42,158	29,651,502	88,254	0.47	
	EMB	Embedded Distributor	Connection	kW	0	0	0	0.00	
	SB	Standby Power	Connection	kW	0	0	0	0.00	
	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					



Current Tariff

Distribution



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



Hydro One Brampton Networks Inc.

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

Rate Class	Re-based Billed Customers or Connections A	Re-based Billed kWh B		Current Base Service Charge D	Distribution Volumetric	Current Base Distribution Volumetric Rate kW F	Service Charge Revenue *12		Distribution Volumetric Rate Revenue kW I = C * F		Service Charge % Revenue K = G / J	Distribution Volumetric Rate % Revenue kWh L = H / J		;
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%
							0	Р	Q	R				



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

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

		Current	Transition	Transition	Transition	Transition	Transition
Rate Class	Direction	Year	Year 1	Year 2	Year 3	Year 4	Year 5
		2011	2012	2013	2014	2015	2016
Residential	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%



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.

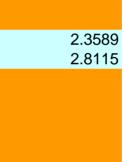
Rate Class	Informational Filing Revenue Offsets A	Percentage Split C= A / B	Allocated Revenue Offsets E = D * C
Residential	2,763,164	69.31%	2,763,164
General Service Less Than 50 kW	410,554	10.30%	410,554
General Service 50 to 699 kW	515,926	12.94%	515,926
General Service 700 to 4,999 kW	174,315	4.37%	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
	В		D



The purpose of this sheet is to remove the transformer allowance from volumetric rates. In Cell E47, enter your Transformer Allowance as per your 2011 IRM3 Supplemental Filing Module or your last CoS Decision. Under the column labeled "Transformer Allowance in Rates" select "Yes" if included in that rate class or "No" if not included. Once selected, apply the update button to reveal input cells in which you can enter the number of kW's and the transfromer rate for each rate class.

Rate Class	Transformer Allowance In Rate	Transformer Allowance A		Transformer Allowance Rate E	Volumetric Distribution Rate F	Billed kW's G	Adjust Distr
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	
General Service 700 to 4,999 kW	Yes	1,372,663	1,567,325	0.8758	3.5321	1,904,929	
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	
		В	D			Н	I
		- 0					

Isted Volumetric stribution Rate * (G - C) + (F - E) * C) / G





Hydro One Brampton Networks Inc.

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

Rate Class	Billed Customers or Connections A	Billed kWh B	Billed kW C	-	Base Service Charge D		Base Distribution Volumetric Rate kW F	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
Residential	124,916	############	0	0	9.75	0.0142	0.0000	14,615,172	15,952,674	0	30,567,846
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
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
General Service 700 to 4,999 kW	106	843,484,098	1,904,929	01	,227.95	0.0000	2.8115	1,561,952	0	5,355,737	6,917,689
Large Use	6	391,244,134	711,951	04	,395.85	0.0000	2.1293	316,501	0	1,515,957	1,832,458
Unmetered Scattered Load	1,300	4,969,698	0	0	0.93	0.0171	0.0000	14,508	84,982	0	99,490
Street Lighting	42,158	29,651,502	88,254	0	0.47	0.0000	4.8973	237,771	0	432,206	669,977
Embedded Distributor	0	0	0	0	0.00	0.0000	0.0612	0	0	0	0
Standby Power	0	0	0	0	0.00	0.0000	1.5047	0	0	0	0
								20,415,561	20,555,621	14,619,659	55,590,841
								0	Р	Q	R

Allocated	
Revenue	Adjusted
Offset	Revenue
Κ	L = J + K
2,763,164	#########
410,554	6,596,467
515,926	9,833,392
174,315	7,092,004
88,378	1,920,836
7,845	107,335
26,230	696,207
0	0
0	0
3,986,412	#########



Hydro One Brampton Networks Inc.

Proposed Revenue Cost Ratio Adjustment

Rate Class	Adjusted Revenue A	Current Revenue Cost Ratio B	Re-Allocated Cost C = A / B	Proposed Revenue Cost Ratio D	Final Adjusted Revenue E = C * D		lar Change ⁻ = E - C	Percentage Change 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%
	\$59,577,253		\$59,576,458		\$ 59,577,253	-\$	0	0.0%

Out of Balance

Final ? Yes

-



Hydro One Brampton Networks Inc.

Proposed Revenue from Revenue Cost Ratio Adjustment

Rate Class	Adjusted Revenue By Evenue Cost Ratio A	llocated Re- sed Revenue Offsets B	Revenue Requirement from Rates Before Transformer Allowance C = A - B	Re-based Transformer Allowance D	Revenue Requirement from Rates 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



Hydro One Brampton Networks Inc.

Proposed fixed and variable revenue allocation

Rate Class	Revenue Requirement from Rates A	Service Charge % Revenue B	Distribution Volumetric Rate % Revenue kWh C	Distribution Volumetric Rate % Revenue kW D	I rvice Charge Revenue E = A * B	Distribution Volumetric Rate Revenue kWh F = A * C	: Dis	stribution Volumetric Rate Revenue kW G = A * D	Re Rat	Revenue quirement from es by Rate Class H = E + F + G
Residential	\$30,567,845	47.8%	52.2%	0.0%	\$ 14,615,171	\$ 15,952,674	\$	-	\$	30,567,845
General Service Less Than 50 kW	\$ 6,185,913	27.0%	73.0%	0.0%	\$ 1,667,949	\$ 4,517,965	\$	-	\$	6,185,913
General Service 50 to 699 kW	\$ 9,504,513	21.1%	0.0%	78.9%	\$ 2,001,708	\$-	\$	7,502,805	\$	9,504,513
General Service 700 to 4,999 kW	\$ 7,803,684	18.8%	0.0%	81.2%	\$ 1,470,261	\$-	\$	6,333,423	\$	7,803,684
Large Use	\$ 1,832,458	17.3%	0.0%	82.7%	\$ 316,501	\$-	\$	1,515,957	\$	1,832,458
Unmetered Scattered Load	\$ 99,490	14.6%	85.4%	0.0%	\$ 14,508	\$ 84,982	\$	-	\$	99,490
Street Lighting	\$ 1,156,647	35.5%	0.0%	64.5%	\$ 410,487	\$-	\$	746,159	\$	1,156,647
Embedded Distributor	\$-				\$ -	\$-	\$	-	\$	-
Standby Power	\$-				\$ -	\$-	\$	-	\$	-
	\$57,150,550				\$ 20,496,585	\$ 20,555,620	\$	16,098,345	\$	57,150,550



Revenue/Cost Ratio Model

Hydro One Brampton Networks Inc.

Proposed fixed and variable rates

Rate Class	Service Charge Revenue A	۷	istribution olumetric te Revenue kWh B	V	istribution /olumetric te 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

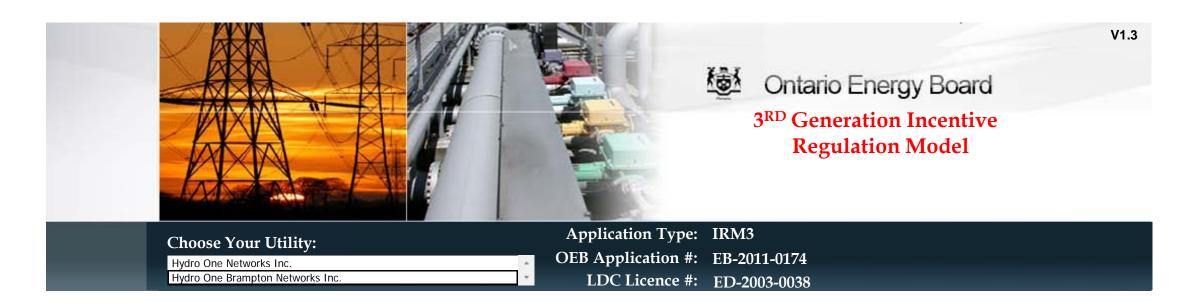


Hydro One Brampton Networks Inc.

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	B Se	posed ase rvice narge A	Dis Vo	oposed Base stribution lumetric ate kWh B	Dis Vo	roposed Base stribution olumetric Rate kW C	Current Base Service Charge D	C ,	E Dist Vol	urrent Base ribution umetric te kWh E	Dis Vo	Current Base stribution lumetric ate kW F	F	djustmen Required Base Service Charge ≩ = A - D	Re	Adjustment equired Base Distribution Volumetric Rate kWh H = B - E	e Re	Adjustment equired Base Distribution Volumetric Rate kW I = C - F
Residential	\$	9.75	\$	0.0142	\$	-	\$ 9.7	5 3	\$	0.0142	\$	-	\$	-	\$	-	\$	-
General Service Less Than 50 kW	\$	17.61	\$	0.0155	\$	-	\$ 17.6	1 :	\$	0.0155	\$	-	\$	-	\$	-	\$	-
General Service 50 to 699 kW	\$ ·	107.48	\$	-	\$	2.4192	\$ 107.4	3 3	\$	-	\$	2.4192	\$	-	\$	-	\$	-
General Service 700 to 4,999 kW	\$1, ⁻	155.87	\$	-	\$	3.3248	\$1,227.9	5 3	\$	-	\$	3.5321	-\$	72.08	\$	-	-\$	0.2073
Large Use	\$4,3	395.85	\$	-	\$	2.1293	\$4,395.8	5 3	\$	-	\$	2.1293	\$	-	\$	-	\$	-
Unmetered Scattered Load	\$	0.93	\$	0.0171	\$	-	\$ 0.9	3	\$	0.0171	\$	-	\$	-	\$	-	\$	-
Street Lighting	\$	0.81	\$	-	\$	8.4547	\$ 0.4	7 3	\$	-	\$	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



Application Contact Information

Name:	Scott Miller			DROP-DOWN MENU
Title:	Regulatory Affairs I	Manager		
Phone Number:	905-452-5504			
Email Address:	smiller@hydrooneb	prampton.	com	CALCULATION FIELD
We are applying for	rates effective:		January 1, 2012	
Please indicate the ve that you are currently		Excel	Excel 2007	

Legend

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



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

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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
Street Lighting
Standby Power - APPROVED ON AN INTERIM BASIS
Embedded Distributor
Choose Rate Class



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

Rate Description	Unit	Amount	Effective Until Date
Residential			
Service Charge	\$	9.75	
Green Energy Act Initiatives Funding Adder	\$	0.02	
Smart Meter Funding Adder	\$	1.52	December 31, 2011
Rate Rider for Smart Meter Variance Account Disposition	\$	0.79	December 31, 2011
Rate Rider for Recovery of Stranded Meter Assets	\$	0.70	December 31, 2012
General Service Less Than 50 kW			
Service Charge	\$	17.61	
Green Energy Act Initiatives Funding Adder	\$	0.02	
Smart Meter Funding Adder	\$	1.52	December 31, 2011
Rate Rider for Smart Meter Variance Account Disposition	\$	0.79	December 31, 2011
Rate Rider for Recovery of Stranded Meter Assets	\$	2.37	December 31, 2012
General Service 50 to 699 kW			
Service Charge	\$	107.48	
Green Energy Act Initiatives Funding Adder	\$	0.02	
Smart Meter Funding Adder	\$	1.52	December 31, 2011
Rate Rider for Smart Meter Variance Account Disposition	\$	0.79	December 31, 2011
Rate Rider for Recovery of Stranded Meter Assets	\$	2.13	December 31, 2012

General Service 700 to 4,999 kW

Service Charge Green Energy Act Initiatives Funding Adder Smart Meter Funding Adder Rate Rider for Smart Meter Variance Account Disposition	\$ \$ \$	1227.95 0.02 1.52 0.79	December 31, 2011 December 31, 2011
Large Use Service Charge Green Energy Act Initiatives Funding Adder Smart Meter Funding Adder Rate Rider for Smart Meter Variance Account Disposition	\$ \$ \$	4395.85 0.02 1.52 0.79	December 31, 2011 December 31, 2011
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				



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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



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Please enter the descriptions of all other current Variable Rates, <u>including</u> 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 <u>exactly</u> 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.

Rate Description	Unit	Amount	Effective Until Date
Residential			
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kWh	0.00130	April 30, 2012
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kWh	(0.00200)	April 30, 2012
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kWh	0.00050	December 31, 2011
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011)	\$/kWh	0.00120	December 31, 2012
Rate Rider for Return of Revenue Sufficiency	\$/kWh	(0.00120)	December 31, 2012
	ψπαντη	(0.00120)	
General Service Less Than 50 kW			
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kWh	0.00130	April 30, 2012
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kWh	(0.00200)	April 30, 2012
Rate Rider for Deferral/Variance Account Disposition (2011)	\$/kWh	0.00040	December 31, 2011
Rate Rider for Return of Revenue Sufficiency	\$/kWh	(0.00170)	December 31, 2011
	* /····	(0.000)	

General Servi	ce 50 to 699 kW
Rate Rider for Glo	bal Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers
Rate Rider for Def	erral/Variance Account Disposition (2010)
Rate Rider for Def	erral/Variance Account Disposition (2011)
Rate Rider for Los	t Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011)
Rate Rider for Rec	overy of Foregone Revenue
Rate Rider for Ret	urn of Transformer Ownership Allowance Sufficiency

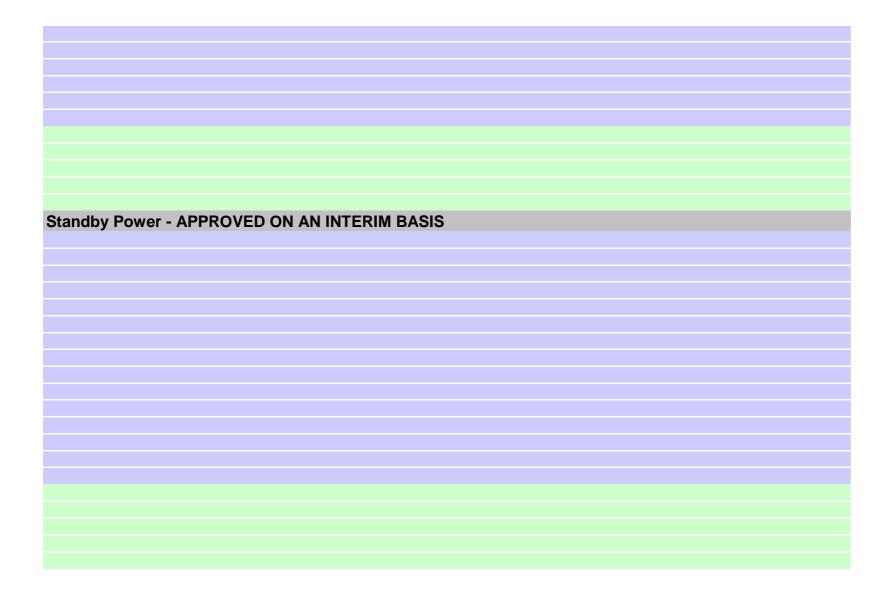
\$/kW	0.48610	April 30, 2012
\$/kW	(0.73210)	April 30, 2012
\$/kW	0.11680	December 31, 2011
\$/kW	0.00950	December 31, 2012
\$/kW	0.07910	December 31, 2011
\$/kW	(0.05140)	December 31, 2011

General Service 700 to 4,999 kW			
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kW	0.58810	April 30, 2012
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	(0.88810)	April 30, 2012
Rate Rider for Deferral/Variance Account Disposition (2011)	\$/kW	0.13630	December 31, 2011

Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011) Rate Rider for Return of Revenue Sufficiency Rate Rider for Return of Transformer Ownership Allowance Sufficiency	\$/kW	0.04470	December 31, 2012
	\$/kW	(0.15930)	December 31, 2011
	\$/kW	(0.13350)	December 31, 2011
Large Use Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers Rate Rider for Deferral/Variance Account Disposition (2010) Rate Rider for Deferral/Variance Account Disposition (2011) Rate Rider for Return of Revenue Sufficiency	\$/kW \$/kW \$/kW \$/kW	0.71090 (1.06110) 0.15250 (0.09790)	April 30, 2012 April 30, 2012 December 31, 2011 December 31, 2011
Unmetered Scattered Load			
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers Rate Rider for Deferral/Variance Account Disposition (2010) Rate Rider for Return of Revenue Sufficiency	\$/kWh	0.00130	April 30, 2012
	\$/kWh	(0.00200)	April 30, 2012
	\$/kWh	0.00040	December 31, 2011
	\$/kWh	(0.00040)	December 31, 2011

December 31, 2011

Succer Eighting		
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kW	0.44610
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	(0.66780)
Rate Rider for Deferral/Variance Account Disposition (2011)	\$/kW	0.10520
	\$/kW	
Rate Rider for Recovery of Foregone Revenue	Φ/Κνν	2.73760
Embedded Distributor		

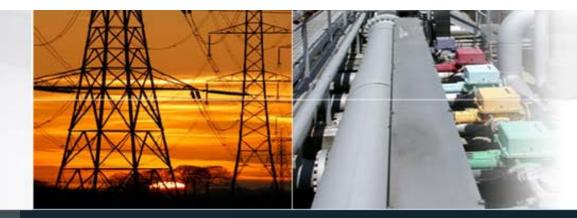




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Please enter your RTS-Network Rates from your most recent Board-Approved Tariff of Rates and Charges by using the drop-down menus under the column labeled "Rate Description". If the description is not found in the drop-down menu, please enter the description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

Rate Description	Unit	Amount
Residential		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00650
General Service Less Than 50 kW		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00580
General Service 50 to 699 kW	<u>Ф/ІАА/</u>	0.00400
Retail Transmission Rate – Network Service Rate	\$/kW	2.26460
General Service 700 to 4,999 kW		
Retail Transmission Rate – Network Service Rate	\$/kW	2.53970
Large Use	¢/1.201	2.97440
Retail Transmission Rate – Network Service Rate	\$/kW	2.87440
Unmetered Scattered Load	• (1) • (1)	0.00500
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00580
Street Lighting		
Retail Transmission Rate – Network Service Rate	\$/kW	1.88560
Embedded Distributor		
Standby Power - APPROVED ON AN INTERIM BASIS		



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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		
	¢/.ce			
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	i i	
	i i i i i i i i i i i i i i i i i i i	



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	Pr Amour	pening incipal nts as of Jar 1-05		Transactions Debit / (Credit) during 2005 xcluding interest and adjustments ⁵		rd-Approved osition during 2005	Ad	djustments during 2005 - other ³	Ba	Closing Principal alance as of Dec-31-05	Am	Opening Interest counts as of Jan-1-05		rest Jan-1 to Dec-31-05	Board-Apj Disposi during 2	tion	Adjustments during 2005 - other ³	Α	osing Interest mounts 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) ⁷	1595	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$-	\$	-
Disposition and Recovery of Regulatory Balances (2009) ⁷	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 -	1592																			
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1092																			
PILs and Tax Variance for 2006 and Subsequent Years -	1592																			
Sub-Account HST/OVAT Contra Account	1332									\$	-								\$	-
Disposition and Recovery of Regulatory Balances ⁷	1595									\$	-								\$	-

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

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

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

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

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

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

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

⁶ If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 11 on the December 31, 2010 balance. The projected 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.

⁷ Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has been completed, and the audited financial statements

support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 49).



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

										2	006										
Account Descriptions	Account Number]	Opening Principal unts as of Jan 1-06	(Transactions Debit / (Credit) during 2006 xcluding interest and adjustments ⁵	Dispo	rd-Approved osition during 2006 ^{2, 2A}	,	stments during 006 - other ³	F Bal	Closing Principal lance as of Dec-31-06	l Am	Dpening Interest ounts as of Jan-1-06		est Jan-1 to ec-31-06	Disp	Approved position ; 2006 ^{2, 2A}	durin	stments ng 2006 - her ³	Aı	osing Interest mounts as of Dec-31-06
Group 1 Accounts																					
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) ⁷	1595	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Disposition and Recovery of Regulatory Balances (2009) ⁷	1595	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$	725,027	-\$	4,387,113	-\$	3,632,077	\$	-	-\$	30,009	\$ ·	1,526,928	\$	86,891	\$	-	\$	-	\$	1,613,819
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$	4,034,147	-\$	8,032,004	-\$	3,632,077	\$	-	-\$	365,779	\$ ´	1,526,928	\$	104,428	\$	-	\$	-	\$	1,631,356
RSVA - Power - Sub-Account - Global Adjustment	1588	-\$	3,309,120	\$	3,644,891	\$	-	\$	-	\$	335,771	\$	-	-\$	17,537	\$	-	\$	-	-\$	17,537
Special Purpose Charge Assessment Variance Account	1521																				
Deferred Payments in Lieu of Taxes	1562									-\$	2,997,579	\$	546,109	-\$	121,360					\$	424,749
Group 1 Total + 1521 + 1562		\$	725,027	-\$	4,387,113	-\$	3,632,077	\$	-	-\$	3,027,587	\$ 2	2,073,037	-\$	34,468	\$	-	\$	-	\$	2,038,568
The following is not included in the total claim but are included on a memo basis:																					
Board-Approved CDM Variance Account	1567																				
PILs and Tax Variance for 2006 and Subsequent Years	1592																				
(excludes sub-account and contra account below)	1992																				
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592																				
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$	_							\$	-	\$	_							\$	_
Disposition and Recovery of Regulatory Balances ⁷	1595	\$	-							Ψ \$	-	Ψ \$	-							\$	-
	1000	Ψ								Ψ		Ψ								Ψ	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sig 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



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

										2	2007										
Account Descriptions	Account Number	P	Opening Principal unts as of Jan 1-07	(Fransactions Debit / Credit) during 2007 ccluding interest and adjustments ⁵	Disposit	Approved ion during 007	,	tments during 07 - other ³	Ba	Closing Principal Ilance as of Dec-31-07	Iı Amo	pening nterest ounts as of an-1-07		st Jan-1 to c-31-07	Board-Aj Dispo during	sition	Adjustmen during 2002 other ³		Amo	ng Interest ounts as of ec-31-07
Group 1 Accounts																					
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		-	\$			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) ⁷	1595	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -		\$	-
Disposition and Recovery of Regulatory Balances (2009) ⁷	1595	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$		•		\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$	30,009	-\$	10,851,590	-\$	2,006,073	\$	-	-\$	8,875,526	\$1	,613,819	-\$	168,187	\$	-	\$-	:	\$1	1,445,632
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$	365,779	-\$	10,075,537	-\$	2,006,073	\$	-	-\$	8,435,244	\$1	,631,356	-\$	129,847	\$	-	\$-	:	\$ 1	1,501,509
RSVA - Power - Sub-Account - Global Adjustment	1588	\$	335,771	-\$	776,053	\$	-	\$	-	-\$	440,282	-\$	17,537	-\$	38,341	\$	-	\$ -	-:	\$	55,877
Special Purpose Charge Assessment Variance Account	1521																				
Deferred Payments in Lieu of Taxes	1562	-\$	2,997,579							-\$	2,997,579	\$	424,749	-\$	141,711				:	\$	283,039
Group 1 Total + 1521 + 1562		-\$	3,027,587	-\$	10,851,590	-\$	2,006,073	\$	-	-\$ ´	11,873,105	\$2	,038,568	-\$	309,898	\$	-	\$ -	:	\$ 1	1,728,671
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	4500									i i											
(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	¢								¢	I	¢								¢	
Disposition and Recovery of Regulatory Balances ⁷	1595	э \$	-							э \$	-	ъ \$	-							Գ \$	-

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

										2008								
Account Descriptions	Account Number]	Opening Principal unts as of Jan 1-08	(C	ransactions Debit / Credit) during 2008 Cluding interest and adjustments ⁵	Disposi	Approved tion during 2008	,	tments during 08 - other ³	Closing Principal Balance as of Dec-31-08	Am	Opening Interest counts as of Jan-1-08	Interest Jan- Dec-31-08	l to	Board-Approved Disposition during 2008	Adjustments during 2008 - other ³	Α	osing Interest mounts as of Dec-31-08
Group 1 Accounts																		
LV Variance Account	1550	\$	257,285	\$	74,609	\$	-	\$	-	\$ 331,894	\$	8,675	\$ 12,0	87	\$-	\$-	\$	20,762
RSVA - Wholesale Market Service Charge	1580	-\$	9,005,050	-\$	2,271,473	\$	-	\$	-	-\$ 11,276,523	\$	893,530	-\$ 406,9	83	\$ -	\$ -	\$	486,546
RSVA - Retail Transmission Network Charge	1584	\$	614,256	-\$	1,445,035	\$	-	\$	-	-\$ 830,779	\$	355,738	-\$ 20,6	89	\$-	\$-	\$	335,049
RSVA - Retail Transmission Connection Charge	1586	-\$	539,654	-\$	1,088,002		-	\$	-	-\$ 1,627,656	\$	274,526	-\$ 47,0	62	\$-	\$-	\$	227,464
RSVA - Power (excluding Global Adjustment)	1588	-\$	882,207	-\$	372,108	\$	-	\$	-	-\$ 1,254,314	\$	202,017	-\$ 36,4	25	\$-	\$-	\$	165,591
RSVA - Power - Sub-Account - Global Adjustment	1588	-\$	440,282	\$	2,384,234	\$	-	\$	-	\$ 1,943,951	-\$	55,877	-\$ 15,5	13	\$-	\$-	-\$	71,390
Recovery of Regulatory Asset Balances	1590	\$	1,120,126	-\$	1,491,526	\$	-	\$	-	-\$ 371,400	-\$	232,977	\$ 7	95	\$ -	\$-	-\$	232,182
Disposition and Recovery of Regulatory Balances (2008) ⁷	1595	\$	-							\$-	\$	-					\$	-
Disposition and Recovery of Regulatory Balances (2009) ⁷	1595	\$	-							\$-	\$	-					\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$	8,875,526	-\$	4,209,301	\$	-	\$	-	-\$ 13,084,827	\$	1,445,632	-\$ 513,7	91	\$-	\$-	\$	931,840
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$	8,435,244	-\$	6,593,535	\$	-	\$	-	-\$ 15,028,778	\$	1,501,509	-\$ 498,2	78	\$-	\$-	\$	1,003,231
RSVA - Power - Sub-Account - Global Adjustment	1588	-\$	440,282	\$	2,384,234	\$	-	\$	-	\$ 1,943,951	-\$	55,877	-\$ 15,5	13	\$ -	\$ -	-\$	71,390
Special Purpose Charge Assessment Variance Account	1521																	
Deferred Payments in Lieu of Taxes	1562	-\$	2,997,579							-\$ 2,997,579	\$	283,039	-\$ 119,3	04			\$	163,735
Group 1 Total + 1521 + 1562		-\$	11,873,105	-\$	4,209,301	\$	-	\$	-	-\$ 16,082,406	\$	1,728,671	-\$ 633,0	95	\$-	\$-	\$	1,095,575
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	1500																	
(excludes sub-account and contra account below)	1592																	
PILs and Tax Variance for 2006 and Subsequent Years -	1592																	
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1332																	
PILs and Tax Variance for 2006 and Subsequent Years -	1592																	
Sub-Account HST/OVAT Contra Account	1002	\$	-							\$-	\$	-					\$	-
Disposition and Recovery of Regulatory Balances ⁷	1595	\$	-							\$ -	\$	-					\$	-

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									20	009									
Account Descriptions	Account Number	1	Opening Principal ounts as of Jan 1-09	(Credit) - excludin	tions Debit / during 2009 g interest and stments ⁵	rd-Approved osition during 2009	,	ustments during 2009 - other ³	g Pı Bala	Closing rincipal ance as of ec-31-09	I Amo	Dpening Interest ounts as of Jan-1-09		st Jan-1 to 2-31-09	Dispo	approved osition g 2009	Adjustments during 2009 - other ³	Aı	osing Interest mounts 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	2,272,808	\$	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	2,318,429	\$	227,464	-\$	19,968	\$	-	\$-	\$	207,496
RSVA - Power (excluding Global Adjustment)	1588	-\$	1,254,314	\$	146,186	\$ -	\$	-	-\$ 1	1,108,129	\$	165,591	-\$	13,013	\$	-	\$-	\$	152,578
RSVA - Power - Sub-Account - Global Adjustment	1588	\$	1,943,951	\$	4,556,290	\$ -	\$	-	\$ 6	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) ⁷	1595	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$-	\$	-
Disposition and Recovery of Regulatory Balances (2009) ⁷	1595	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$-	\$	-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$	13,084,827	\$	3,378,477	\$ -	\$	-	-\$ 9	9,706,350	\$	931,840	-\$	66,299	\$	-	\$-	\$	865,542
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)			15,028,778		1,177,813	-	\$	-		6,206,592		1,003,231		106,904		-	\$ -	\$	896,327
RSVA - Power - Sub-Account - Global Adjustment	1588	\$	1,943,951	\$	4,556,290	\$ -	\$	-	\$ 6	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	2,997,579	\$	163,735	-\$	34,097				\$	129,638
Group 1 Total + 1521 + 1562		-\$	16,082,406	\$	3,378,477	\$ -	\$	-	-\$ 12	2,703,929	\$ 1	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	1592																		
(excludes sub-account and contra account below)	1092																		
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 -	1500	1																	
Sub-Account HST/OVAT Contra Account	1592	\$	-						\$	-	\$	-						\$	-
Disposition and Recovery of Regulatory Balances ⁷	1595	\$	-						\$	-	\$	-						\$	-

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							201	10						
Account Descriptions	Account Number	Opening Principal Amounts as of Jan- 1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments ⁵	Board-Approved Disposition during 2010	Other ³ Adjustments during Q1 2010	6 Other ³ Adjustment during Q2 2010	s Other ³ Adjustment during Q3 2010	ts Other ³ Adjustment during Q4 2010	s Principal Balance as of An	Opening Interest nounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ³	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts														
LV Variance Account	1550	\$ 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	\$-	
RSVA - Retail Transmission Connection Charge	1586	-\$ 2,318,429	\$ 85,754	-\$ 2,318,429	\$-	\$-	\$-	\$-	\$ 85,754 \$	207,496 -	-\$ 2,845	\$ 207,496	\$-	
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) ⁷	1595	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$ - \$	-	\$-	\$-	\$-	\$-
Disposition and Recovery of Regulatory Balances (2009) ⁷	1595	\$-	\$-	\$ -	\$-	\$ -	\$-	\$-	\$ - \$	-	\$-	\$-	\$-	\$-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		-\$ 9,706,350	-\$ 2,049,876	-\$ 9,706,350	\$-	\$-	\$ -	\$-	-\$ 2,049,876 \$	865,542 -	-\$ 36,069	\$ 865,542	\$-	-\$ 36,069
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 16,206,592	-\$ 2,744,820	-\$ 16,206,592	\$-	\$-	\$-	\$-	-\$ 2,744,820 \$	896,327 -	-\$ 36,010	\$ 896,327	\$-	-\$ 36,010
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 6,500,241	\$ 694,944	\$ 6,500,241	\$ -	\$ -	\$ -	\$ -	\$ 694,944 -\$	30,785 -	-\$ 58	-\$ 30,785	\$-	-\$ 58
Special Purpose Charge Assessment Variance Account	1521	\$-	\$ 406,156	\$-	\$-	\$-	\$-	-\$ 528,587	· -\$ 122,430 \$	-	\$ 5,660			\$ 5,660
Deferred Payments in Lieu of Taxes	1562	-\$ 2,997,579							-\$ 2,997,579 \$	129,638 -	-\$ 23,906			\$ 105,732
Group 1 Total + 1521 + 1562		-\$ 12,703,929	-\$ 1,643,720	-\$ 9,706,350	\$-	\$-	\$-	-\$ 528,587	⁷ -\$ 5,169,885 \$	995,179 -	-\$ 54,314	\$ 865,542	\$-	\$ 75,324
The following is not included in the total claim but are included on a memo basis:														
Board-Approved CDM Variance Account	1567								\$-\$	- 1				\$-
PILs and Tax Variance for 2006 and Subsequent Years	1500													
(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 -	1592													
Sub-Account HST/OVAT Input Tax Credits (ITCs)	1332	\$ -	-\$ 28,532	\$-	\$-	\$-	\$ -	\$-	-\$ 28,532 \$	-				\$-
PILs and Tax Variance for 2006 and Subsequent Years -	1592													
Sub-Account HST/OVAT Contra Account		\$-	\$-	Ŧ	\$-	\$-	\$-	\$-	\$-\$	-				\$-
Disposition and Recovery of Regulatory Balances ⁷	1595	\$-	\$ 2,782,423	\$ 9,706,350	\$-	\$-	\$ -	\$-	-\$ 6,923,927 \$		-\$ 51,627	-\$ 865,542		\$ 813,914

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	Γ				2	201	1			P	rojected Inter	rest on Dec-31-2	10 Balances	2	.1.7 RRR	
	ount nber	Princ Dispos during instruct Boa	sition 2011 - ted by	Disp durin instru	terest position ng 2011 - ucted by oard	Balanc A	osing Principal res as of Dec 31-10 Adjusted for oositions during 2011	Balances Adjuste	ing Interest s as of Dec 31-10 ed during 2011 isposition	2011 Dec	ected Interest from Jan 1, l to December 31, 2011 on c 31 -10 balance adjusted disposition during 2011 ⁵	Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 ^{6, 7}	Total Claim	A	As of Dec 31-10 ⁴	Variance RRR vs. 2010 Balance (Principal + Interest)
Group 1 Accounts																
LV Variance Account	550					-\$	28,603	\$	99	-\$	420		-\$ 28,924	-\$	28,503	\$-
	580					-\$	3,934,482		39,415		57,837		-\$ 4,031,734		3,973,897	
RSVA - Retail Transmission Network Charge 1	584					\$	1,462,389	\$	8,175	\$	21,497		\$ 1,492,061	\$	1,470,564	\$-
RSVA - Retail Transmission Connection Charge 1	586					\$	85,754	-\$	2,845	\$	1,261		\$ 84,170	\$	82,909	-\$ 0
RSVA - Power (excluding Global Adjustment) 1	588					-\$	329,879	-\$	2,024	-\$	4,849		-\$ 336,752	-\$	331,903	\$-
•	588					\$	694,944		58	\$	10,216		\$ 705,101	\$	694,886	\$-
Recovery of Regulatory Asset Balances 1	590					\$	0	-\$	0	\$	0		\$ 0	\$	-	-\$ 0
Disposition and Recovery of Regulatory Balances (2008) ⁷ 1	595					\$	-	\$	-	\$	-		\$ -			\$-
Disposition and Recovery of Regulatory Balances (2009) ⁷ 1	595					\$	-	\$	-	\$	-		\$-			\$-
Group 1 Sub-Total (including Account 1588 - Global Adjustment)	:	\$	-	\$	-	-\$	2,049,876	-\$	36,069	-\$	30,133	\$ -	-\$ 2,116,078	-\$	2,085,945	-\$ 0
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$	-	\$	-	-\$	2,744,820		36,010	-\$	40,349		-\$ 2,821,179	-\$	2,780,830	
RSVA - Power - Sub-Account - Global Adjustment 1	588	\$	-	\$	-	\$	694,944	-\$	58	\$	10,216	\$-	\$ 705,101	\$	694,886	\$-
Special Purpose Charge Assessment Variance Account 1	521									-\$	165		-\$ 116,935	\$	411,277	\$ 528,047
Deferred Payments in Lieu of Taxes 1	562					-\$	2,997,579	\$	105,732	-\$	44,064		-\$ 2,935,911	-\$	2,697,114	\$ 194,733
Group 1 Total + 1521 + 1562	:	\$	-	\$	-	-\$	5,047,455	\$	69,663	-\$	74,363	\$ -	-\$ 5,168,924	-\$	4,371,781	\$ 722,780
The following is not included in the total claim but are included on a memo basis:																
	67												¢ _			\$
Pll s and Tax Variance for 2006 and Subsequent Vaars													Ψ			Ψ
(excludes sub-account and contra account below)	592 -	\$ 55	58,645	-\$	47,107	\$	-	\$	-				\$ -	-\$	607,126	-\$ 1,374
PILs and Tax Variance for 2006 and Subsequent Years -	592															
Sub-Account HST/OVAT Input Tax Credits (ITCs)	592												-\$ 28,532	-\$	28,532	\$ 0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account 1	592												\$ -			\$ -
-	595	\$	-	\$	-	-\$	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 sig 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 v Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the 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 January 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, include



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

Rate Class	Unit	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹	1590 Recovery Share Proportion*	1595 Recovery Share Proportion (2008) ²	1595 Recovery Share Proportion (2009) ²
Residential	\$/kWh	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]						
Total Claim for Threshold Test (All Group 1 Accounts)		-\$ 2,116,078]						
Threshold Test ³ (Total Claim per kWh)		- 0.00055	Claim does not mee dispose of Account		If data has been ente	red on Sheet 9 for A	accounts 1521 and 156	62, the model will only	

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

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

³ The Threshold Test does not include the amount in 1521 nor 1562.







Minimum Contario 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



Mario Energy Board

Deferral/Variance Account Work Form

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 1 (in years)

Rate Class	Unit	Billed kWh	Billed kW	Al kW or	Accounts llocated by /h/kW (RPP) Distribution Revenue	Deferral/Variance Account Rate Rider		C	ount 1588 Global justment	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	ļ	\$	-	-	\$0.00000
Total		3,815,870,095	5,806,492	-\$	3,052,846			\$	-		

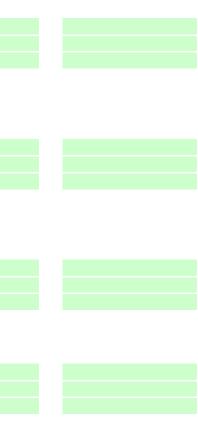


Below is a listing of the current Monthly Fixed Charges. All rates with expired effective dates have been removed. In columns "B", "K", and "M" (green cells), please enter all additional Monthly Fixed Charges you are proposing (eg: Smart Meter Funding Adder, etc). Please ensure that the word "Rider"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

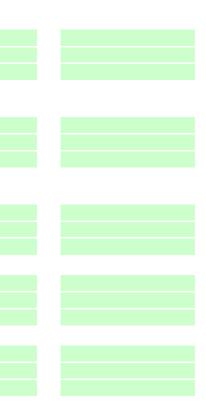
Rate Description	Unit	Amount	Effective Until Date	Propos Amou
Residential				
Service Charge	\$	9.75		
Green Energy Act Initiatives Funding Adder	\$	0.02		
Rate Rider for Recovery of Stranded Meter Assets	\$	0.70	December 31, 2012	
	\$			
	\$			
	\$			
General Service Less Than 50 kW				
Service Charge	\$	17.61		
Green Energy Act Initiatives Funding Adder	\$	0.02		
Rate Rider for Recovery of Stranded Meter Assets	\$	2.37	December 31, 2012	
	\$			
	\$			
	\$			
General Service 50 to 699 kW				
Service Charge	\$	107.48		
Green Energy Act Initiatives Funding Adder	\$	0.02		
Rate Rider for Recovery of Stranded Meter Assets	\$	2.13	December 31, 2012	
	\$			
	\$			
	\$			
General Service 700 to 4,999 kW				
Service Charge	\$	1227.95		
Green Energy Act Initiatives Funding Adder	\$	0.02		
	\$			
	\$			
	\$			
Large Use				



Effective Until Date



Service Charge Green Energy Act Initiatives Funding Adder	\$ \$	4395.85 0.02
Green Energy Act militatives Funding Adden	φ \$	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		
	\$	
	\$	
	\$	





Ontario Energy Board 3RD Generation Incentive Regulation Model

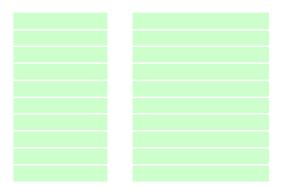
Hydro One Brampton Networks Inc. - EB-2011-0174

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).

Rate Description	Unit	Amount	Effective Until Date	Proposed Amount	Effective Until Date
Residential					
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kWh	0.00130	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010) Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011)	\$/kWh \$/kWh	-0.00200 0.00120	April 30, 2012 December 31, 2012		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011) Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2012)	\$/kWh	0.00120	December 51, 2012	0.00010	December 31, 2012
	·				
General Service Less Than 50 kW					
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kWh	0.00130	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010) Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2012)	\$/kWh \$/kWh	-0.00200	April 30, 2012	0.00120	December 31, 2012
Rate Rider for Lost Revenue Aujustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2012)	φ/κνντι			0.00120	December 31, 2012
General Service 50 to 699 kW					
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kW	0.48610	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	-0.73210	April 30, 2012		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011)	\$/kW \$/kW	0.00950	December 31, 2012	0.02570	December 31, 2012
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2012)	Φ/Κνν			0.02570	December 31, 2012

General Service 700 to 4,999 kW					
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kW	0.58810	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	-0.88810	April 30, 2012		
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2011) Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery / Shared Savings Mechanism (SSM) Recovery (2012)	\$/kW \$/kW	0.04470	December 31, 2012	0.01720	December 31, 2012
	Ψ			0.01720	
Large Use					
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kW	0.71090	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	-1.06110	April 30, 2012		
Unmetered Scattered Load					
Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kWh	0.00130	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kWh	-0.00200	April 30, 2012		
Street Lighting Rate Rider for Global Adjustment Sub-Account Disposition – Applicable only for Non-RPP Customers	\$/kW	0.44610	April 30, 2012		
Rate Rider for Deferral/Variance Account Disposition (2010)	\$/kW	-0.66780	April 30, 2012		
			•		
Embedded Distributor					

Standby Power - APPROVED ON AN INTERIM BASIS	





Ontario Energy Board 3RD 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
Residential Retail Transmission Rate – Network Service Rate	\$/kWh	0.00650	4.615%	0.00680
General Service Less Than 50 kW Retail Transmission Rate – Network Service Rate	\$/kWh	0.00580	3.448%	0.00600
General Service 50 to 699 kW Retail Transmission Rate – Network Service Rate	\$/kW	2.26460	3.899%	2.35290
General Service 700 to 4,999 kW Retail Transmission Rate – Network Service Rate	\$/kW	2.53970	3.902%	2.63880
Large Use Retail Transmission Rate – Network Service Rate	\$/kW	2.87440	3.900%	2.98650
Unmetered Scattered Load Retail Transmission Rate – Network Service Rate	\$/kWh	0.00580	3.448%	0.00600
Street Lighting Retail Transmission Rate – Network Service Rate	\$/kW	1.88560	3.898%	1.95910
Embedded Distributor				0.00000
Standby Power - APPROVED ON AN INTERIM BASIS				0.00000



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

Embedded Distributor

Standby Power - APPROVED ON AN INTERIM BASIS

AN	N-A-	
A	A	

Ontario Energy Board 3RD Generation Incentive Regulation Model

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 Ca	ıp Index	0.38%			
Choose Stretch Factor Group	I	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
Residential			\$	9.75		0.01420	\$/kWh	
General Service Less Tha	n 50 kW		\$	17.61		0.01550	\$/kWh	
General Service 50 to 699	kW							
General Service 700 to 4,9	999 kW		\$	107.48		2.41920	\$/kW	
Large Use			\$	1,227.95	(72.08)	3.53210	\$/kW	(0.20730)
-	_		\$	4,395.85		2.12930	\$/kW	
Unmetered Scattered Loa	d		\$	0.93		0.01710	\$/kWh	
Street Lighting			\$	0.47	0.34	4.89730	\$/kW	3.55740
Embedded Distributor				0.47	0.04			0.00740
Standby Power - APPROV	ED ON AN INTERI	M BASIS	\$			0.06120	\$/kW	
-			\$			1.50470	\$/kW	

Price Cap Index	Proposed MFC	Proposed Volumetric Charge
0.380%	9.79	0.01425
0.380%	17.68	0.01556
0.380%	107.89	2.42839
0.380%	1,160.26	3.33743
0.380%	4,412.55	2.13739
0.380%	0.93	0.01716
0.380%	0.81	8.48683
0.380%		0.06143
0.380%		1.51042



Ontario Energy Board 3RD 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 dropdown 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



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

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	0.0000
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	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate
Pulling post dated cheques
Duplicate invoices for previous billing
Request for other billing information
Easement letter
Income tax letter
Account history
Credit reference/credit check (plus credit agency costs)
Returned cheque charge (plus bank charges)
Legal letter charge

\$ 15.00
\$ 15.00

Account set up charge/change of occupancy charge (plus credit agency costs if applicable)

Special meter reads

Special Billing Service (aggregation)

Special Billing Service (sub-metering charge per meter)

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

Non-Payment of Account

Late Payment - per month	
Late Payment - per annum	
Collection of account charge - no disconnection	
Disconnect/Reconnect at meter - during regular hours	
Disconnect/Reconnect at meter - after regular hours	
Disconnect/Reconnect at pole - during regular hours	
Disconnect/Reconnect at pole - after regular hours	
Disconnect/Reconnection for >300 volts - during regular hours	
Disconnect/Reconnection for >300 volts - after regular hours	

1.50
19.56
30.00
65.00
185.00
185.00
415.00
60.00
155.00

Other

Owner Requested Disconnection/Reconnection - during regular hours	\$ 120.00
Owner Requested Disconnection/Reconnection - after regular hours	\$ 155.00
Specific Charge for Access to the Power Poles \$/pole/year	\$ 22.35

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	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

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.

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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	on – App \$/kWh	0.0013
Rate Rider for Deferral/Variance Account Disposition (20	010) - Eff \$/kWh	-0.002
Rate Rider for Lost Revenue Adjustment Mechanism (LF	RAM) Re \$/kWh	0.0012
Rate Rider for Lost Revenue Adjustment Mechanism (LF	RAM) Re \$/kWh	0.0001
Rate Rider for Deferral/Variance Account Disposition (20)12) \$/kWh	-0.0015
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate – Line and Transformation Con	nnection \$/kWh	0.0053

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

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

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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 Connec	tion \$/kWh	0.0045

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

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

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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 Dispositi	ion – App \$/kW	0.4861
Rate Rider for Deferral/Variance Account Disposition (20	010) - Eff \$/kW	-0.7321
Rate Rider for Lost Revenue Adjustment Mechanism (LI	RAM) Re \$/kW	0.0095
Rate Rider for Lost Revenue Adjustment Mechanism (LI	RAM) Re \$/kW	0.0257
Rate Rider for Deferral/Variance Account Disposition (20	012) \$/kW	-0.1675
Retail Transmission Rate – Network Service Rate	\$/kW	2.3529
Retail Transmission Rate – Line and Transformation Co	nnection \$/kW	1.765

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

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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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	l) Re \$/kW	0.0447
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM	l) 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 Connec	ction \$/kW	1.8972

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

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.

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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 - Ap	op \$/kW	0.7109
Rate Rider for Deferral/Variance Account Disposition (2010) - E	ff \$/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 Connectio	n \$/kW	2.1928

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

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

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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

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

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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

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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 - Ap	op \$/kW	0.4461
Rate Rider for Deferral/Variance Account Disposition (2010) - E	ff \$/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 Connectio	n \$/kW	1.4693

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

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.

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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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Distribution Volumetric Rate	\$/kW	0.0614
MONTHLY RATES AND CHARGES – Regulatory Component		
Wholesale Market Service Rate Rural Rate Protection Charge Standard Supply Service – Administrative Charge (if applicable)	\$/kWh \$/kWh \$	0.0052 0.0013 0.25

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 micoFIT program and connected to the distribuor's distribution system. Further servicing details are available in the distributor's Condition of Service.

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge

5.25

\$

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
ALLOWANCES		
Transformer Allowance for Ownership - per kW of billing der	mand \$/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	d to n %	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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Customer Administration

Pulling post dated cheques\$15.0Duplicate invoices for previous billing\$15.0Request for other billing information\$15.0Request for other billing information\$15.0Easement letter\$15.0Income tax letter\$15.0Account history\$15.0Credit reference/credit check (plus credit agency costs)\$15.0Returned cheque charge (plus bank charges)\$15.0Legal letter charge\$15.0Account set up charge/change of occupancy charge (plus cression of the comparison of the comp			
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Request for other billing information\$15.0Easement letter\$15.0Income tax letter\$15.0Account history\$15.0Credit reference/credit check (plus credit agency costs)\$15.0Returned cheque charge (plus bank charges)\$15.0Legal letter charge\$15.0Account set up charge/change of occupancy charge (plus cres30.0Special meter reads\$30.0Special Billing Service (aggregation)\$125.Special Billing Service (sub-metering charge per meter)\$25.0Non-Payment of Account*1.50Late Payment - per month%1.50Late Payment - per annum%1.50Disconnect/Reconnect at meter - during regular hours\$65.0Disconnect/Reconnect at meter - after regular hours\$185.Disconnect/Reconnect at pole - during regular hours\$185.Disconnect/Reconnect at pole - after regular hours\$155.Owner Requested Disconnection/Reconnection - during regular hours\$155.Owner Requested Disconnection/Reconnection - during regular hours\$155.			15.00
Request for other billing information\$15.0Easement letter\$15.0Income tax letter\$15.0Account history\$15.0Credit reference/credit check (plus credit agency costs)\$15.0Returned cheque charge (plus bank charges)\$15.0Legal letter charge\$15.0Account set up charge/change of occupancy charge (plus cres30.0Special meter reads\$30.0Special Billing Service (aggregation)\$125.Special Billing Service (sub-metering charge per meter)\$25.0Non-Payment of Account*1.50Late Payment - per month%1.50Late Payment - per annum%1.50Disconnect/Reconnect at meter - during regular hours\$65.0Disconnect/Reconnect at meter - after regular hours\$185.Disconnect/Reconnect at pole - during regular hours\$185.Disconnect/Reconnect at pole - after regular hours\$155.Owner Requested Disconnection/Reconnection - during regular hours\$155.Owner Requested Disconnection/Reconnection - during regular hours\$155.	Duplicate invoices for previous billing	\$	15.00
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Credit reference/credit check (plus credit agency costs)\$15.0Returned cheque charge (plus bank charges)\$15.0Legal letter charge\$15.0Account set up charge/change of occupancy charge (plus cre \$30.0Special meter reads\$30.0Special Billing Service (aggregation)\$125.Special Billing Service (sub-metering charge per meter)\$25.0Non-Payment of Account*25.0Late Payment - per month%1.50Late Payment - per annum%19.5Collection of account charge - no disconnection\$30.0Disconnect/Reconnect at meter - during regular hours\$185.Disconnect/Reconnect at meter - after regular hours\$185.Disconnect/Reconnect at pole - during regular hours\$185.Disconnect/Reconnect at pole - after regular hours\$415.Disconnect/Reconnect at pole - after regular hours\$150.Owner Requested Disconnection/Reconnection - during regular hours\$152.Owner Requested Disconnection/Reconnection - during regular hours\$125.	Income tax letter	\$	15.00
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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, **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 that 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 Adjustmei Energy Benefit and the HST.

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

One-time charge, per retailer, to establish the service agreem	\$	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 pail	\$	0.50
Request for customer information as outlined in Section 10.6.3	and Chapt	er 11 of the R
Settlement Code directly to retailers and customers, if not delive	vered electro	onically throu
Electronic Business Transaction (EBT) system, applied to the	requesting p	barty
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



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
RPP Tier One	600	kWh	Load Factor	

Current Loss 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
onange (70)	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, ONL7A 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.

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

Customer No./No du client

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. 27th 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^e 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	
Ontario	Ministry of Finance/Ministère des Finances Payment Processing Centre/Centre de traitement des paiements 33 King St. West/33 rue King Ouest	Customer No. / Nº du client 472585
D Ontano	PO Box 647/CP 647 Oshawa, ON L1H 8X3	Customer Site No./ N° d'emplacement du client 1060833
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.		Invoice No./ Nº de la facture 50034

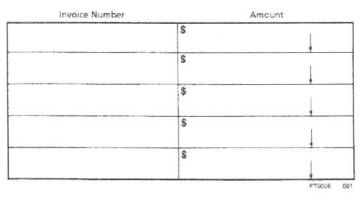
Hydro One Brampton Networks Inc. 175 Sandalwood Pkwy West Brampton, ON L7A 1E8 Attn: Scott Miller, Manager, Reg. Affairs

Payment Amount / Montant remis CAD \$

45 AR 50034

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

Invoice Number		Amount
	\$	
	s	
	s	•
	s	



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

Tel: 416 532-4333 E-mail: info@indeco.com

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IndEco report B1701

3 November 2011

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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.¹

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

¹ For prescribed interest rates, see

http://www.oeb.gov.on.ca/OEB/Industry/Rules+and+Requirements/Rules+Codes+Guidelines+and+Forms/Prescr ibed+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).

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.

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."² 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.

² OEB 2008a. Guidelines for Electricity Distributor Conservation and Demand Management. p.28

Funding source	Rate class	Program	Source of LRAM inputs
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 1 – Source of information used for the calculation of the LRAM claim

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	2009	2,449,651			
	Rebate	2010	1,764,158			
	Electricity Retrofit	2009			29,174	7,755
	Incentive	2010			12,015	3,194
	Every Kilowatt	2009	4,141,734			
	Counts Power Savings Event	2010	1,091,429			
	Great Refrigerator	2009	1,818,973			
	Roundup	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 sav	ings		12,463,965	21,612,060	41,189	10,949

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

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.

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	2009	5,733,375			
	Rebate	2010	4,110,977			
	Electricity Retrofit	2009			46,150	12,268
	Incentive	2010			23,681	6,295
	Every Kilowatt	2009	10,869,253			
	Counts Power Savings Event	2010	2,360,002			
	Great Refrigerator	2009	3,397,302			
	Roundup	2010	2,231,910			
	High Performance	2009		1,261,457		
	New Construction	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 3 – Cumulative gross program energy savings and peak demand savings by rate class through December 31 2011

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.

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	2009	\$28,042	\$0	\$0	\$0	\$28,042
	Rebate	2010	\$26,592	\$0	\$0	\$0	\$26,592
	Electricity	2009	\$0	\$0	\$50,894	\$20,970	\$71,864
	Retrofit Incentive	2010	\$0	\$0	\$28,812	\$11,817	\$40,629
	Every Kilowatt	2009	\$47,688	\$0	\$0	\$0	\$47,688
	Counts Power Savings Event	2010	\$16,451	\$0	\$0	\$0	\$16,451
	Great	2009	\$20,822	\$0	\$0	\$0	\$20,822
	Refrigerator Roundup	2010	\$18,008	\$0	\$0	\$0	\$18,008
	High	2009	\$0	\$11,620	\$0	\$0	\$11,620
	Performance New Construction	2010	\$0	\$33,436	\$0	\$0	\$3 <i>3,</i> 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	2009	\$0	\$83,631	\$0	\$0	\$83,631
	Blitz	2010	\$0	\$126,791	\$0	\$0	\$126,791
Total savi	ngs		\$157,648	\$338,936	\$79,706	\$32,787	\$609,077

Table 5 – Summary of requested LRAM amounts in 2012\$¹

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.

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.

Rate class	LRAM
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
Total	\$609,077

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

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-andverification/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-andverification/measures-assumptions-lists

Appendix A. Inputs used for TRC and energy savings calculations

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

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
	(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

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
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

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	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

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	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

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	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

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
	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

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
	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

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
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

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
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

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
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

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
Counts Power Savings	insulation - Spring Campaign -							
Event	Participant Spillover							
2009 Every Kilowatt	Installed Programmable Thermostat	119.0	15	87%	308	0.022	\$158	OPA 2011a
Counts Power Savings	- Spring Campaign - Participant							
Event	Spillover							
2009 Every Kilowatt	Energy Star Qualified Compact	2,325.	8	65%	22	0.001	\$622	OPA 2011a
Counts Power Savings	Fluorescent - Spring Campaign -	3						
Event	Non-Participant Rebated							
2009 Every Kilowatt	ENERGY STAR Decorative CFLs -	1,154.	6	60%	26	0.001	\$413	OPA 2011a
Counts Power Savings	Spring Campaign - Non-Participant	3						
Event	Rebated							
2009 Every Kilowatt	ENERGY STAR Fixtures - Spring	1,087.	16	59%	68	0.002	\$1,027	OPA 2011a
Counts Power Savings	Campaign - Non-Participant	4						
Event	Rebated							
2009 Every Kilowatt	ENERGY STAR Ceiling Fans - Spring	317.8	10	86%	71	0.002	\$106	OPA 2011a
Counts Power Savings	Campaign - Non-Participant							
Event	Rebated							
2009 Every Kilowatt	Heavy Duty Pool and Spa Timers -	200.7	10	86%	454	0.060	\$423	OPA 2011a
Counts Power Savings	Spring Campaign - Non-Participant							
Event	Rebated							
2009 Every Kilowatt	Clotheslines - Spring Campaign -	736.1	10	86%	77	0.009	\$264	OPA 2011a
Counts Power Savings	Non-Participant Rebated							
Event								
2009 Every Kilowatt	Pipe Wrap - Spring Campaign -	1,706.	6	86%	8	0.001	\$64	OPA 2011a
Counts Power Savings	Non-Participant Rebated	3						
Event								
2009 Every Kilowatt	Water Blanket - Spring Campaign -	250.9	10	86%	52	0.004	\$61	OPA 2011a
Counts Power Savings	Non-Participant Rebated							

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
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	13,82 0.9	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

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
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

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
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	Installed a new energy efficient appliance - Clothes washing	182.8	15	81%	142	0.049	\$173	OPA 2011a

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
Event	machine - Autumn Campaign - Participant Spillover							
2009 Every Kilowatt Counts Power Savings Event	Energy Star Qualified Compact Fluorescent - Autumn Campaign - Non-Participant Rebated	12,58 8.2	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

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
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 Torchiere 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

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
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	1,622.72 7	\$71,864	OPA 2011a
2009 High Performance New Construction	Custom	1.0	20	30%	420,48 6	184.432	\$11,620	OPA 2011a
2009 Power Savings Blitz	All measures	1.0	10	5%	2,230,0 02	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	17,52 1.4	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

Program	Energy Efficient Measure	Units	Measure life	Free Riders	Annual energy savings kWh/a	Annual demand savings (kW/a)	LRAM	Assumption Source
2010 Electricity	Custom	50.6	2	49%	143,75	24.687	\$40,629	OPA 2011b
Retrofit Incentive					3			
2010 High	Custom	9.6	2	30%	145,99	64.035	\$33,436	OPA 2011b
Performance New					9			
Construction								
2010 Multifamily	All measures	44.5	2	26%	75,155	6.134	\$83,458	OPA 2011b
Energy Efficiency								
Rebates								
2010 Power Savings	All measures	1,397.	2	0%	2,683	0.882	\$126,791	OPA 2011b
Blitz		2						
Total LRAM							\$609,077	

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	2009	\$70,549	\$1,316	\$71,864
Incentive	2010	\$40,038	\$591	\$40,629
Every Kilowatt Counts	2009	\$46,607	\$1,081	\$47,688
Power Savings Event	2010	\$16,208	\$244	\$16,451
Great Refrigerator	2009	\$20,352	\$470	\$20,822
Roundup	2010	\$17,741	\$267	\$18,008
High Performance New	2009	\$11,357	\$263	\$11,620
Construction	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
Total		\$598,278	\$10,799	\$609,077

Table 8 – LRAM contributions and carrying charges.

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

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. 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 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 Idc.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.

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Program ProgramInitiative InitiativeActivity UnitActivity LevelMet Energy NowMet Energy SavingsGross Summer SavingsActivity Beak DerandMet Energy SavingsActivity Beak DerandActivity SavingsMet Energy SavingsActivity Beak DerandActivity SavingsMet Energy SavingsActivity SavingsMet Energy SavingsMet Energy SavingsActivity SavingsMet Energy SavingsActivity SavingsMet Energy SavingsMet Energy SavingsActivity SavingsMet Energy SavingsMet Energy SavingsMet Energy SavingsMet Energy <th></th> <th></th> <th></th> <th></th> <th>Hydro (</th> <th>Dne Brampton</th> <th>Hydro One Brampton Networks Inc.</th> <th></th> <th></th> <th></th> <th>Province-Wide</th> <th>/ide</th> <th></th>					Hydro (Dne Brampton	Hydro One Brampton Networks Inc.				Province-Wide	/ide	
met Cool Savings Rebate Rebates $4,163$ 0.58 882 1.31 2055 $136,626$ 20.22 20.22 mer Every Kilowart Counts Power Savings Event Products purchased $17,521$ 0.05 546 0.11 1180 $613,248$ 1.70 mer Great Refrigerator Roundup Appliances $1,011$ 0.08 597 0.16 1116 $67,822$ 5.96 5.96 mer peokron Projects 0.21 1.01 0.03 0.21 1.02 1.70 5.96	Program	Initiative	Activity Unit	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)
mer fery kilowatt Courts Power Savings Event Products purchased $17,521$ 0.05 546 0.11 1180 613,248 1.70 mer Geat Refrigerator Roundup Appliances $1,011$ 0.08 597 0.16 1116 $6,732$ 5.96 5.96 mer peoksore* Devices installed 373 0.211 1 0.02 1 36,507 2.044 17.70 ess Toronto Comprehensive Projects 0 0.00 0 0 7273 1.370 17.70 ess High Performance New Construction* Projects 1 0.63 3690 1.25 1.365 1.290 1.7.70 ess High Performance New Construction* Projects 1 0.63 0.60 0.0 0 0.8 0.8 1.2.70 1.7.70 1.7.70 1.7.70 1.7.70 1.7.70 1.7.70 1.7.70 1.7.71 1.7.71 1.7.71 1.7.71 1.7.71 1.7.71 1.7.71 1.7.71 1.7.71<	Consumer	Cool Savings Rebate	Rebates	4,163	0.58	882	1.31	2055	136,626	20.22	31,117	46.01	72,821
mer Great Refrigerator Roundup Appliances 1,011 0.08 597 0.16 1116 67,822 5.96 8.96 mer peoksover* Devices installed 373 0.21 1 0.23 1 36,507 20.44 8 mer peoksover* Devices installed 373 0.21 1 0.23 1 36,507 20.44 8 1 36,507 20.44 1 1 0.23 1 36,507 20.44 17.70 17.71 17.70 17.71 17.71 17.71 17.71 17.7	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
Imer peoksove* 0.24 0.23 0.21 0.23 0.2 0.44 0.24 0.44 0.27 0.273 1.532 1.291 0.170 es High Performance New Construction* Projects 10 0.00 0 0.00 0.0 0.00	Consumer	Great Refrigerator Roundup	Appliances	1,011	0.08	597	0.16	1116	67,822	5.96	39,290	11.64	73,912
ess Toronto Comprehensive Projects 0 0.00 0 730 17.70 17.00 ess Electricity Retrofit Incentive Program Projects 51 0.65 3690 1.25 7273 1,532 19.80 ess High Performance New Construction* Projects 10 0.43 986 0.62 1409 288 12.91 12.91 ess High Performance New Construction* Projects 10 0.00 0 0.00 0.00 12.57 14.52 12.91	Consumer	peaksaver®	Devices installed	373	0.21	1	0.23	1	36,507	20.44	81	22.49	89
ess [ectricity Retrofit Incentive Program Projects 51 0.65 3690 1.25 7273 1,532 19.80 10 ess High Performance New Construction* Projects 10 0.43 986 0.62 1409 288 12.91 12 12.91 12 ess Hydro Ottawa <i>peaksover</i> ® Small Commercial Pilot Devices installed 0 0.00 0 0.00 0 0.00 939 0.80 12.91 12 <	Business	Toronto Comprehensive	Projects	0	0.00	0	0.00	0	730	17.70	114,600	37.50	281,200
ess High Performance New Construction* Projects 10 0.43 986 0.62 1409 288 12.91 1 ess Hydro Ottawa <i>peaksover®</i> Small Commercial Pilot Devices installed 0 0 00 0 0 939 0.80 80 ess Multifamily Energy Efficiency Rebates Projects 44 0.21 2461 0.27 3341 970 4.55 1 ess <i>peaksover®</i> Devices installed 0 0.00 0 0 0 0.00 1.337 1.55 1.53 1.545 1.51 1.53 1.545 1.51 1.51 1.53	Business	Electricity Retrofit Incentive Program	Projects	51	0.65	3690	1.25	7273	1,532	19.80	111,740	37.82	220,230
ess Hydro Ottawa <i>peaksover®</i> Small Commercial Pilot Devices installed 0	Business	High Performance New Construction*	Projects	10	0.43	986	0.62	1409	288	12.91	29,433	18.44	42,048
ess Multifamily Energy Efficiency Rebates Projects 44 0.21 2461 0.27 3341 970 4.55 1 ess <i>peaksove</i> [®] Devices installed 0 0 00 0 243 0.09 1 ess Power Savings Bitz Devices installed 0 1.337 1.22 3739 1.23 3748 48,274 42.20 1 ess, Industrial Demand Response 3 Facilities 8 8.43 165 8.43 165 246 251.70 1 ess, Industrial Demand Response 3 Facilities 0 0.98 0 0 246 251.70 1 ess, Industrial Demand Response 3 Facilities 0 3.99 4660 3.99 165 246 251.70 1 1 1 0 1 1 0 1 1 1 1 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Business	Hydro Ottawa <i>peaksaver</i> [®] Small Commercial Pilot	Devices installed	0	0.00	0	0.00	0	939	0.80	2,500	0.88	2,750
ess peaksove® 0.00 0.00 0.00 243 0.09 1 ess Power Savings Bitz Projects 1,397 1.22 3739 1.23 8,274 42.20 1 42.20 1	Business	Multifamily Energy Efficiency Rebates	Projects	44	0.21	2461	0.27	3341	970	4.55	53,700	5.95	72,900
ess Power Savings Blitz Projects 1,397 1.22 3739 1.23 8,274 42.20 42.20 12.3 ess, Industrial Demand Response 3 Facilities 8 8.43 165 8.43 165 246 251.70 1 ess, Industrial Demand Response 3 Facilities 0 0.98 0.08 0 246 251.70 1 trial Loblaw & York Region Demand Response* Facilities 0 0.98 0.98 0 2460 23.0 119.00 trial Demand Response 2 Facilities 0 3.99 4660 3.99 4660 3 119.00	Business	peaksaver®	Devices installed	0	0.00	0	0.00	0	243	0.09	2	0.17	2
ess, Industrial Demand Response 3 Facilities 8 43 165 246 251.70 1 ess, Industrial Loblaw & York Region Demand Response* Facilities 0 0.98 0 0.98 0 2 29.21 1 trial Demand Response 2 Facilities 0 3.99 4660 3.99 4660 3 119.00 1 trial 1 15.8 17.728 18.6 24.94 546.3	Business	Power Savings Blitz	Projects	1,397	1.22	3739	1.23	3748	48,274	42.20	129,200	42.60	129,500
ess, Industrial Loblaw & York Region Demand Response* Facilities 0 0 0.98 0 0.98 0 0 2 20.21 Lial Demand Response 2 Facilities 0 1 3.99 4660 3.99 4660 3 110.00	Business, Industrial	Demand Response 3	Facilities	8	8.43	165	8.43	165	246	251.70	4,932	251.70	4,932
trial Demand Response 2 Facilities 0 3.99 4660 3 119.00 1100 16.8 17.728 18.6 24.949 246.3 24.949 246.3 24.949	Business, Industrial	Loblaw & York Region Demand Response*	Facilities	0	0.98	0	0.98	0	2	29.21	0	29.21	0
16.8 17.728 18.6 24.949 546.3	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

Actual LDC specific results t Measure level allocation based on 2010 Residential Energy Throughput Actual LDC specific results Decimal run exclusively in Toronto Hydro-Electric System Ltd. service territory LDC's respective proportion of province-wide reported gross demand savings. ial Pilot Program run exclusively in Hydro Ottawa service territory LDC's respective proportion of province-wide reported gross demand savings. Intriative level allocation based on 2010 non-residential energy throughput by LDCs LDC's respective proportion of province-wide reported gross demand savings. LDC's respective proportion of province-wide reported gross demand savings. Intriative level allocation based on 2010 non-residential energy throughput by LDCs Initiative level allocation based on 2010 non-residential energy throughput by LDCs Initiative level allocation based on 2010 non-residential energy throughput by LDCs Initiative level allocation based on 2010 non-residential energy throughput by LDCs Initiative level allocation based on 2010 non-residential energy throughput by LDCs Initiative level allocation based on 2010 non-residential energ	Program	Initiative	Allocation Methodology	Notes
Every Kilowatt Counts Power Savings EventMeasure level allocation based on 2010 Residential Energy ThroughputGreat Refrigerator RoundupActual LDC specific resultsDeaksover®Actual LDC specific resultsToronto ComprehensiveActual LDC specific resultsToronto ComprehensiveProgram run exclusively in Toronto Hydro-Electric System Ltd. service territoryElectricity Retrofit Incentive ProgramLDC's respective proportion of province-wide reported gross demand savings.High Performance New ConstructionInitiative level allocation based on 2010 non-residential energy throughput by LDCsHydro Ottawa peaksover® Small Commercial PilotProgram run exclusively in Hydro Ottawa service territoryMultifamily Energy Efficiency RebatesLDC's respective proportion of province-wide reported gross demand savings.peaksover®Small Commercial PilotDemand Response 2Initiative level allocation based on 2010 non-residential energy throughput by LDCsDemand Response 3Initiative level allocation based on 2010 non-residential energy throughput by LDCsDemand Response 3Initiative level allocation based on 2010 non-residential energy throughput by LDCsDemand Response*Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Consumer	Cool Savings Rebate	Actual LDC specific results	
Great Refrigerator RoundupActual LDC specific resultspeaksover®Actual LDC specific resultsToronto ComprehensiveActual LDC specific resultsToronto ComprehensiveActual LDC specific resultsToronto ComprehensiveActual LDC specific resultsFlectricity Retrofit Incentive ProgramProgram run exclusively in Toronto Hydro-Electric System Ltd. service territoryHigh Performance New ConstructionIDC's respective proportion of province-wide reported gross demand savings.Hydro Ottawa peaksover® Small Commercial PilotProgram run exclusively in Hydro Ottawa service territoryMultifamily Energy Efficiency RebatesLDC's respective proportion of province-wide reported gross demand savings.peaksover® Small Commercial PilotProgram run exclusively in Hydro Ottawa service territoryDemand Response 2LDC's respective proportion of province-wide reported gross demand savings.Demand Response 3Initiative level allocation based on 2010 non-residential energy throughput by LDCsDemand Response 3Initiative level allocation based on 2010 non-residential energy throughput by LDCsDemand Response 3Initiative level allocation based on 2010 non-residential energy throughput by LDCsDelaw & York Region Demand Response*Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Consumer	Every Kilowatt Counts Power Savings Event	Measure level allocation based on 2010 Residential Energy Throughput	
peaksover®Actual LDC specific resultsToronto ComprehensiveActual LDC specific resultsToronto ComprehensiveProgram run exclusively in Toronto Hydro-Electric System Ltd. service territoryElectricity Retrofit Incentive ProgramLDC's respective proportion of province-wide reported gross demand savings.High Performance New ConstructionInitiative level allocation based on 2010 non-residential energy throughput by LDCsHydro Ottawa peaksover® Small Commercial PilotProgram run exclusively in Hydro Ottawa service territoryMultifamily Energy Efficiency RebatesLDC's respective proportion of province-wide reported gross demand savings.Multifamily Energy Efficiency RebatesLDC's respective proportion of province-wide reported gross demand savings.Power Savings BiltzLDC's respective proportion of province-wide reported gross demand savings.Demand Response 2Initiative level allocation based on 2010 non-residential energy throughput by LDCsDemand Response 3Initiative level allocation based on 2010 non-residential energy throughput by LDCsLoblaw & York Region Demand Response*Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Consumer	Great Refrigerator Roundup	Actual LDC specific results	
Toronto ComprehensiveProgram run exclusively in Toronto Hydro-Electric System Ltd. service territoryElectricity Retrofit Incentive ProgramLDC's respective proportion of province-wide reported gross demand savings.High Performance New ConstructionIDC's respective proportion of province-wide reported gross demand savings.Hydro Ottawa peoksaver® Small Commercial PilotProgram run exclusively in Hydro Ottawa service territoryMultifamily Energy Efficiency RebatesLDC's respective proportion of province-wide reported gross demand savings.Multifamily Energy Efficiency RebatesLDC's respective proportion of province-wide reported gross demand savings.Power Savings BlitzLDC's respective proportion of province-wide reported gross demand savings.Demand Response 2LDC's respective proportion of province-wide reported gross demand savings.Demand Response 3Initiative level allocation based on 2010 non-residential energy throughput by LDCsLoblaw & York Region Demand Response*Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Consumer	peaksaver®	Actual LDC specific results	
Electricity Retrofit Incentive ProgramLDC's respective proportion of province-wide reported gross demand savings.High Performance New ConstructionInitiative level allocation based on 2010 non-residential energy throughput by LDCsHydro Ottawa <i>peaksaver®</i> Small Commercial PilotProgram run exclusively in Hydro Ottawa service territoryMultifamily Energy Efficiency RebatesLDC's respective proportion of province-wide reported gross demand savings.Multifamily Energy Efficiency RebatesLDC's respective proportion of province-wide reported gross demand savings.Power Savings BlitzLDC's respective proportion of province-wide reported gross demand savings.Demand Response 2Initiative level allocation based on 2010 non-residential energy throughput by LDCsDolaw & York Region Demand Response*Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Business	Toronto Comprehensive	Program run exclusively in Toronto Hydro-Electric System Ltd. service territory	
High Performance New ConstructionInitiative level allocation based on 2010 non-residential energy throughput by LDCsHydro Ottawa <i>peaksaver®</i> Small Commercial PilotProgram run exclusively in Hydro Ottawa service territoryMultifamily Energy Efficiency RebatesLDC's respective proportion of province-wide reported gross demand savings.Multifamily Energy Efficiency RebatesLDC's respective proportion of province-wide reported gross demand savings.Peaksaver®Actual LDC specific resultsPower Savings BlitzLDC's respective proportion of province-wide reported gross demand savings.Demand Response 2LDC's respective proportion based on 2010 non-residential energy throughput by LDCsDemand Response 3Initiative level allocation based on 2010 non-residential energy throughput by LDCsLoblaw & York Region Demand Response*Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Business	Electricity Retrofit Incentive Program	LDC's respective proportion of province-wide reported gross demand savings.	
Hydro Ottawa Jeaksaver® Small Commercial PilotProgram run exclusively in Hydro Ottawa service territoryMultifamily Energy Efficiency RebatesLDC's respective proportion of province-wide reported gross demand savings.Multifamily Energy Efficiency RebatesLDC's respective proportion of province-wide reported gross demand savings.peaksaver®Actual LDC specific resultsDower Savings BlitzLDC's respective proportion of province-wide reported gross demand savings.Dower Savings BlitzLDC's respective proportion of province-wide reported gross demand savings.Demand Response 2Initiative level allocation based on 2010 non-residential energy throughput by LDCsLoblaw & York Region Demand Response*Initiative level allocation based on 2010 non-residential energy throughput by LDCs	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
Multifamily Energy Efficiency Rebates LDC's respective proportion of province-wide reported gross demand savings. peaksaver® Actual LDC specific results Power Savings Blitz Actual LDC specific results Demand Response 2 LDC's respective proportion of province-wide reported gross demand savings. Demand Response 3 Initiative level allocation based on 2010 non-residential energy throughput by LDCs Loblaw & York Region Demand Response* Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Business	Hydro Ottawa <i>peaksaver</i> [®] Small Commercial Pilot	Program run exclusively in Hydro Ottawa service territory	
peaksaver® Actual LDC specific results Power Savings Blitz LDC's respective proportion of province-wide reported gross demand savings. Demand Response 2 Initiative level allocation based on 2010 non-residential energy throughput by LDCs Demand Response 3 Initiative level allocation based on 2010 non-residential energy throughput by LDCs Loblaw & York Region Demand Response* Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Business	Multifamily Energy Efficiency Rebates	LDC's respective proportion of province-wide reported gross demand savings.	
Power Savings Blitz LDC's respective proportion of province-wide reported gross demand savings. Demand Response 2 Initiative level allocation based on 2010 non-residential energy throughput by LDCs Demand Response 3 Initiative level allocation based on 2010 non-residential energy throughput by LDCs Loblaw & York Region Demand Response* Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Business	peaksaver®	Actual LDC specific results	
Demand Response 2 Initiative level allocation based on 2010 non-residential energy throughput by LDCs Demand Response 3 Initiative level allocation based on 2010 non-residential energy throughput by LDCs Loblaw & York Region Demand Response* Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Business	Power Savings Blitz	LDC's respective proportion of province-wide reported gross demand savings.	
Demand Response 3 Initiative level allocation based on 2010 non-residential energy throughput by LDCs Loblaw & York Region Demand Response* Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Industrial	Demand Response 2	Initiative level allocation based on 2010 non-residential energy throughput by LDCs	 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.
Loblaw & York Region Demand Response* Initiative level allocation based on 2010 non-residential energy throughput by LDCs	Business, Industrial	Demand Response 3	Initiative level allocation based on 2010 non-residential energy throughput by LDCs	2)
	Business, Industrial	Loblaw & York Region Demand Response*	Initiative level allocation based on 2010 non-residential energy throughput by LDCs	summer coincident peak demand reduction.

2010 Final CDM Results: Summary

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Hydro One Brampton Networks Inc.

* Initiative is not evaluated

TAB 14 SCHEDULE 0.0 SIMPIL MODELS

TAB 14 SCHEDULE 0.0 APPENDIX 1 2001 SIMPIL MODEL

	Α	В	С	D	E
1	PILs TAXES - EB-2010-	D	<u> </u>	D	Version 2009.1
2	REGULATORY INFORMATION (REGINFO)				
3	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
	Reporting period: 2001			Input Cell	
5				Formula in Cell	
	Days in reporting period:	152	days		
_	Total days in the calendar year:	365	days		
8					
	BACKGROUND Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
15					
	Was the utility recently acquired by Hydro One				
15 10	and now subject to s.89 & 90 PILs?		Y/N		
17	Is the utility a non-profit corporation?		Y/N	_	
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)				
19	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
	shared among the corporate group?	LCT	Y/N	_	
21	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		2%	
	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
23 24	Accounting Year End		Date	12-31-2001	
20			Dale	12-01-2001	
	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
29 30	USE BOARD-APPROVED AMOUNTS				
	Rate Base (wires-only)			211,672,968	
52]	
54	Common Equity Ratio (CER)			45.00%	
35	1-CER			55.00%	
37	Target Return On Equity			9.88%	
39	Debt rate			7.00%	
40	Market Adjusted Revenue Requirement			17,560,389	
72	1999 return from RUD Sheet #7			7,853,867	7,853,867
					7,000,007
	Total Incremental revenue			9,706,522	
40 47	Input: Board-approved dollar amounts phased-in Amount allowed in 2001			3,235,507	3,235,507
48	Amount allowed in 2002			3,235,507	0,200,007
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			05 252 026	
56 57				95,252,836	<u> </u>
_	Return at target ROE			9,410,980	
59				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	Debt			116,420,132	
61	Deemed interest empunt in 1000/ of MADD			8 1 40 400	
62 63	Deemed interest amount in 100% of MARR			8,149,409	
	Phase-in of interest - Year 1 (2001)			5,146,346	
65	((D43+D47)/D41)*D61				
	Phase-in of interest - Year 2 (2002)			6,647,878	
67	((D43+D47+D48)/D41)*D61				
	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69 70	((D43+D47+D48)/D41)*D61 (due to Bill 210) Phase-in of interest - 2005			0 1 10 100	
70 71	- Hase-III UI IIIIEIESI - 2003			8,149,409	<u> </u>
72					
<u> </u>			1		

	A	В	с	D E	F	G H
2 3 4	PILs TAXES - EB-2010- PILs DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)	ITEM	Initial Estimate	M of F Filing Variance G-C	M of F Filing Variance Explanation	Tax Returns
	0 Utility Name: Hydro One Brampton Networks Inc.					Version 2009.1
8	Reporting period: 2001 Days in reporting period: Total days in the calendar year:		days days			Column Brought From TAXREC
12 13		-	\$	\$		\$
	I) CORPORATE INCOME TAXES					
16 17	Regulatory Net Income REGINFO E53 BOOK TO TAX ADJUSTMENTS	1	4,620,573	400,456		5,021,028
19	Additions: Depreciation & Amortization	2	3,808,703	952,405		4,761,108
21 22 23	Employee Benefit Plans - Accrued, Not Paid Tax reserves - beginning of year Reserves from financial statements - end of year Regulatory Adjustments - increase in income	2 3 4 4 5	109,583	10,417 0 0 0		120,000 0 0 0
25 26	Other Additions (See Tab entitled "TAXREC") "Material" Items from "TAXREC" worksheet	6		0		0
27 28	Other Additions (not "Material") "TAXREC" "Material Items from "TAXREC 2" worksheet	6 6		45,989		45,989 0
29	Other Additions (not "Material") "TAXREC 2" Items on which true-up does not apply "TAXREC 3"	6		0		0
31						
33	Deductions: Input positive numbers Capital Cost Allowance and CEC	7	1,542,156	3,243,151		4,785,307
35	Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	8 9	37,500 0	-37,500		0 0
37	Regulatory Adjustments - deduction for tax purposes in Item 5 Interest Expense Deemed/ Incurred	10 11	0 2,144,311	0 -996,112		0 1,148,199
38	Tax reserves - end of year Reserves from financial statements - beginning of year	4 4		0		0
40	Contributions to deferred income plans	3		0		0
42	Interest capitalized for accounting but deducted for tax	3 11		229,306		229,306
44	Other Deductions (See Tab entitled "TAXREC") "Material" Items from "TAXREC" worksheet	12		0		0
45 46	Other Deductions (not "Material") "TAXREC" Material Items from "TAXREC 2" worksheet	12 12		0		0
47 48	Other Deductions (not "Material") "TAXREC 2" Items on which true-up does not apply "TAXREC 3"	12		89,386 1,046,316		89,386 1,046,316
49	TAXABLE INCOME/ (LOSS)		4,814,891	(2,165,280)		2,649,611
51	BLENDED INCOME TAX RATE		1,017,001	(2,100,200)		2,010,011
53 54	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	40.62%	0.0000%		40.62%
56	REGULATORY INCOME TAX		1,955,809	-864,801	Actual	1,091,008
57 58 59	Miscellaneous Tax Credits	14		0	Actual	0
60	Total Regulatory Income Tax		1,955,809	-864,801	Actual	1,091,008
61 62						
63 64	II) CAPITAL TAXES					
	Ontario Base	15	211,672,968	50,481,551		262,154,519
67	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	16	100,000	4,900,000		5,000,000 257,154,519
69		47				
71	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%	0.0000%		0.3000%
72 73	Ontario Capital Tax		264,466	61,421		325,887
	Federal Large Corporations Tax Base	18	211,672,968	51,018,932		262,691,900
76 77	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	19	300,000 211,372,968	-300,000		0 262,691,900
78	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%	0.0000%		0.2250%
80	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)	20	198,162	49,596		247,758
82	Less: Federal Surtax 1.12% x Taxable Income	21	<u>198,162</u> 53,927	-24,251		29,676
85	Net LCT		144,235	73,847		218,082
87	Income Tax Rate used for gross- up (exclude surtax)		39.50%			
89					Actual 2004	1 001 000
91	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22 23	3,232,742 238,406		Actual 2001 Actual 2001	1,091,008 218,082
93	Ontario Capital Tax (no gross-up since it is deductible)	24	264,466		Actual 2001	325,887
96	Total PILs for Rate Adjustment MUST AGREE WITH 2001 RAM DECISION	25	3,735,614		Actual 2001	1,634,977
97 98						
100	IV) FUTURE TRUE-UPS IV a) Calculation of the True-up Variance In Additions:			DR/(CR)		
102	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year	3		10,417		
104	Reserves from financial statements-end of year	4		0		
106	Regulatory Adjustments Other additions "Material" Items TAXREC	5		0		
108	Other additions "Material" Items TAXREC 2 In Deductions - positive numbers	6		0		
110	Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	8 9		-37,500		
111	Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E206)	10 11		0		
113	Tax reserves claimed in current year Reserves from F/S beginning of year	4		0		
115	Contributions to deferred income plans Contributions to pension plans	4 3 3		0		
117	Other deductions "Material" Items TAXREC Other deductions "Material" Item TAXREC 2	12 12		0		
119		26		= 47,917		
120		20	I	- 47,917		

	Α	В	с	D	E	F	G	н
	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax	
	PILS DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)		Estimate		Filing Variance	Filing Variance	Returns	
4	("Wires-only" business - see Tab TAXREC) 0				G-C	Explanation	Version 2009.1	
6	Utility Name: Hydro One Brampton Networks Inc.							
8	Reporting period: 2001						Column	
	Days in reporting period: Total days in the calendar year:	152 365	days days				Brought From	
11					¢		TAXREC	
12 13			\$		\$		\$	$\left - \right $
121	Income Tax Rate (including surtax) from 2001 Utility's tax return			x	40.62%			
123				^				
124 125	Income Tax Effect on True-up adjustments			=	19,464			
126 127	Less: Miscellaneous Tax Credits	14			0			
128	Total Income Tax on True-ups				19,464			
	Income Tax Rate used for gross-up (exclude surtax)				39.50%			
131 132	TRUE-UP VARIANCE ADJUSTMENT				32,172			
133					02,112			
	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)			=	4,814,891			
137 138	REVISED CORPORATE INCOME TAX RATE			x	40.62%			\square
139								
141	REVISED REGULATORY INCOME TAX			=	1,955,809			\vdash
142 143	Less: Revised Miscellaneous Tax Credits			-	0			
144	Total Revised Regulatory Income Tax			=	1,955,809			
145	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell			$\left \right $				\vdash
146 147	C60)			-	1,955,809			
148	Regulatory Income Tax Variance			=	0			
149 150	Ontario Capital Tax							
151	Base Less: Exemption from tab Tax Rates, Table 2, cell C39			=	211,672,968 100,000			
153	Revised deemed taxable capital			=	211,572,968			
154 155	Rate - Tab Tax Rates cell C54			x	0.3000%			
156	Revised Ontario Capital Tax			=	264,466			
	Less: Ontario Capital Tax reported in the initial estimate column (Cell C72)			-				
158 159	Regulatory Ontario Capital Tax Variance			- =	264,466			
160	Federal LCT							
162	Base				211,672,968			
	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT			- =	<u>300,000</u> 211,372,968			
165	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%			
167								
	Gross Amount Less: Federal surtax			-	198,162 53,927			
	Revised Net LCT			=	144,235			
172	Less: Federal LCT reported in the initial estimate column (Cell C84)			-	144,235			
173 174	Regulatory Federal LCT Variance			=	0			$\mid \mid \mid$
175	Actual Income Tax Rate used for gross-up (exclude surtax)				39.50%			
	Income Tax (grossed-up)			+	0			
	LCT (grossed-up) Ontario Capital Tax			+++	0			\square
180								
182	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	0			
183 184	TRUE-UP VARIANCE (from cell I132)			+	32,172			\square
185	Total Deferral Account Entry (Positive Entry = Debit)			=	32,172			
186 187	(Deferral Account Variance + True-up Variance)							$\left - \right $
188								
	V) INTEREST PORTION OF TRUE-UP							
	Variance Caused By Phase-in of Deemed Debt							\square
193	Total deemed interest (REGINFO)				8,149,409			
194 195	Interest phased-in (Cell C37)				2,144,311			$\left - \right $
	Variance due to phase-in of debt component of MARR in rates according to the Board's decision				6,005,098			
198								
	Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook)							\vdash
201	Interest deducted on MoF filing (Cell G37+G42)				1,377,505			
203	Total deemed interest (REGINFO CELL D62)				8,149,409			
204 205	Variance caused by excess debt				0			$\left - \right $
	Interest Adjustment for Tax Purposes (carry forward to Cell E112)				0			
	Total Interest Variance				6,005,098			
209 210 211								

	Α		0	<u> </u>	
1	A PILs TAXES - EB-2010-	B LINE	C M of F	D Non-wires	E F Wires-only
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return
4	0		Return		
5					Version 2009.1
-	Section A: Identification:				
	Utility Name: Hydro One Brampton Networks Inc. Reporting period: 2001				
	Taxation Year's start date:				
	Taxation Year's end date:				
	Number of days in taxation year:		152	days	
12					
	Please enter the Materiality Level :		99,167	< - enter materiality	level
14 15	(0.25% x Rate Base x CER) (0.25% x Net Assets)	Y/N Y/N			
16	Or other measure (please provide the basis of the amount)	Y/N			
	Does the utility carry on non-wires related operation?	Y/N			
	(Please complete the questionnaire in the Background questionnaire v	worksh	eet.)		
19					
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K				
	Section B: Financial statements data:				
	Input unconsolidated financial statement data submitted with Tax returns.				
	The actual categories of the income statements should be used.				
25	If required please change the descriptions except for amortization, interest e	expense	e and provision for ir	ncome tax	
26					
	Please enter the non-wire operation's amount as a positive number, the pro-			<i>II amounts</i>	
28	in the "non-wires elimination column" as negative values in TAXREC and T	HAREU	۷.		
	Income:				
31	Energy Sales	+	96,092,241		96,092,241
32	Distribution Revenue	+	13,620,302		13,620,302
33	Other Income	+			0
34 35	Miscellaneous income	+	695,545		695,545
	Revenue should be entered above this line	+			U
37					
	Costs and Expenses:				
39	Cost of energy purchased	-	96,092,241		<u>96,092,241</u>
40	Administration	-	1,608,262		<mark>1,608,262</mark>
41	Customer billing and collecting	-	1,101,112		1,101,112
42 43	Operations and maintenance Amortization	-	1,824,337 4,761,108		1,824,337 4,761,108
43	Ontario Capital Tax	-	4,701,100		4,701,100
45		-			0
46		-			0
47		-			0
48		-			0
49			E 021 029	0	E 021 028
	Net Income Before Interest & Income Taxes EBIT Less: Interest expense for accounting purposes EBIT	=	5,021,028 1,148,199	0	5,021,028 1,148,199
52	Provision for payments in lieu of income taxes	-	1,140,133		0
53	Net Income (loss)	=	3,872,829	0	3,872,829
	(The Net Income (loss) on the MoF column should equal to the net income (loss)				
54 55	per financial statements on Schedule 1 of the tax return.)				
	Section C: Reconciliation of accounting income to taxable income				
	From T2 Schedule 1				
	BOOK TO TAX ADDITIONS:				
	Provision for income tax	+	0	0	0
	Federal large corporation tax	+			0
	Depreciation & Amortization	+	4,761,108	0	4,761,108
	Employee benefit plans-accrued, not paid Tax reserves - beginning of year	++	120,000	0	<u>120,000</u>
	Reserves from financial statements- end of year	+	0	0	0
65	Regulatory adjustments on which true-up may apply (see A66)	+			0
	Items on which true-up does not apply "TAXREC 3"		0	0	0
67	Material addition items from TAXREC 2	+	0	0	0
_	Other addition items (not Material) from TAXREC 2	+	0	0	0
69 70	Subtotal		4,881,108	0	4,881,108
70	Subiolar		4,001,108	0	4,001,100
	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
	Capital items expensed - Software expensed per F/S	+	33,549		33,549
76 77		+			0
77 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	Recan Material Additione:				
84 85	Recap Material Additions:		0	0	0
()					
86			0		0

	A	В	С	D	E F
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return
4 5	C		Return		Version 2009.1
88			0	0	0
89			0	0	0
90			0	0	0
91			0	0	0
92 93	Total Other additions >materiality level Other additions (less than materiality level)		0 45,989	0	<u>0</u> 45,989
94	Total Other Additions		45,989	0	45,989
95			,		,
	BOOK TO TAX DEDUCTIONS:				
	Capital cost allowance Cumulative eligible capital deduction	-	3,497,596 1,287,711		3,497,596 1,287,711
	Employee benefit plans-paid amounts	-	1,207,711		0
	Items capitalized for regulatory purposes	-			0
101	Regulatory adjustments :	-			0
102		-			0
103		-	0	0	0
	Tax reserves - end of year Reserves from financial statements- beginning of year	-	0	0	0
	Contributions to deferred income plans	-	0	0	0
	Contributions to pension plans	-			0
	Items on which true-up does not apply "TAXREC 3"		1,046,316	0	1,046,316
109	Interest capitalized for accounting deducted for tax	-	229,306		229,306
	Material deduction items from TAXREC 2	-	0	0	0
	Other deduction items (not Material) from TAXREC 2	-	89,386	0	89,386
112 113	Subtotal	=	6,150,315	0	6,150,315
	Other deductions (Please explain the nature of the deductions)		0,130,313	0	0,150,515
	Charitable donations - tax basis	-			0
	Gain on disposal of assets	-			0
117					0
118					0
119 120	Total Other Deductions	- =	0	0	0
121			0	0	U
122	Total Deductions	=	6,150,315	0	6,150,315
123					
	Recap Material Deductions:			2	
125 126			0	0	0
120			0	0	0
128			0	0	0
129			0	0	0
	Total Other Deductions exceed materiality level		0	0	0
	Other Deductions less than materiality level		0	0	0
132 133			0	0	U
	TAXABLE INCOME	=	2,649,611	0	2,649,611
	DEDUCT:		,,		
136		-			0
137	Net capital loss applied positive number	-			0
138 139	NET TAXABLE INCOME	+ _ 	2,649,611	0	0 2,649,611
139		=	2,049,011	0	2,049,011
	FROM ACTUAL TAX RETURNS				
142	Net Federal Income Tax (Must agree with tax return)	+	745,071		745,071
	Net Ontario Income Tax (Must agree with tax return)	+	345,937		345,937
144		=	1,091,008	0	1,091,008
	Less: Miscellaneous tax credits (Must agree with tax returns) Total Income Tax	- =	0 1,091,008	0	0 1,091,008
140		-	1,001,000	U	1,001,000
148	FROM ACTUAL TAX RETURNS				
	Net Federal Income Tax Rate (Must agree with tax return)		28.12%		28.12%
	Net Ontario Income Tax Rate (Must agree with tax return)		12.50%		12.50%
151 152			40.62%		40.62%
	Section F: Income and Capital Taxes				
154					
155	RECAP FROM ABOVE:				
156	Total Income Taxes	+	1,091,008	0	1,091,008
	Ontario Capital Tax	+	325,887		325,887
108	Federal Large Corporations Tax	+	218,082		218,082
					1
159 160		=	1,634,977	0	1,634,977

	А	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	 Wires-only	
	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
3	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
	Utility Name: Hydro One Brampton Networks Inc.					
8 9	Reporting period: 2001					
-	TAX RESERVES					
11						
	Beginning of Year:					
13					0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m) Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(n)				0	
	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23	· · · · · · · · · · · · · · · · · · ·					
	End of Year:					
25					0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
31	Other - Please describe				0	
33					0	
	Insert line above this line				0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36	Total (carry forward to the TAXRED worksheet)		0	0	0	
37						
38	FINANCIAL STATEMENT RESERVES					
39						
	Beginning of Year:					
41					0	
42	En line en entel				0	
	Environmental				0	
_	Allowance for doubtful accounts				0	
	Inventory obsolescence Property taxes				0	
	Other - Please describe				0	
	Other - Please describe				0	
49					0	
	Total (carry forward to the TAXREC worksheet)		0	0	0	
51						
	End of Year:					
53					0	
54					0	
	Environmental				0	
	Allowance for doubtful accounts				0	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Please describe Other - Please describe				0	
60 61					0	
	Insert line above this line				0	
_	Total (carry forward to the TAXREC worksheet)	<u> </u>	0	0	0	
64			0	0	0	
U T				1	1	

	Α	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	RATEPAYERS ONLY		Return			
	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7	Litility Name, Hydre One Bremsten Netwerke Inc					
	Utility Name: Hydro One Brampton Networks Inc. Reporting period: 2001					
10	Number of days in taxation year:		152			
11	Materiality Level:		99,167			
12						
13						
14						
	Section C: Reconciliation of accounting income to taxable income Add:					
17	Add:	+			0	
	Gain on sale of eligible capital property	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers)	+			0	
	Taxable capital gains	+			0	
22		+			0	
	Scientific research expenditures deducted	+			0	
24 25	per financial statements Capitalized interest	+ +			0	
	Soft costs on construction and renovation of buildings	+			0	
	Capital items expensed	+			0	
	Debt issue expense	+			0	
	Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures Share issue expense	++			0	
	Write down of capital property	+			0	
35	Amounts received in respect of qualifying environment trust	+			0	
36		+			0	
37		+			0	
38		+			0	
39 40	Other Additional (places availain in datail the nations of the item)	+			0	
40	Other Additions: (please explain in detail the nature of the item)	+ +			0	
42		+			0	
43		+			0	
44		+			0	
45		+				
46 47	Total Additions	=	0	0	0	
	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 55			0	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 63			0	0 0	0	
63 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 72			0	0	0	
72			0	0	0	l
74			0	0	0	
			0	0	0	

	A	В	С	D	E	F
1				·		
	PILS TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
3	TAX RETURN RECONCILIATION (TAXREC 2) (for "wires-only" business - see s. 72 OEB Act)		Corporate Tax	Eliminations	Tax Return	
4 5	RATEPAYERS ONLY		Return		Return	
6	Shareholder-only Items should be shown on TAXREC 3		Return		Version 2009.1	
7						
8	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2001					
	Number of days in taxation year:		152			
11	Materiality Level:		99,167			
12						
13 75			0	0	0	
75			0	0	0	
	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
80						
	Deduct:					
	Gain on disposal of assets per f/s	-	89,386		89,386	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
86	Scientific research expenses claimed in year from Form T661 Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
92		-				
93		-			0	
94		-			0	
	Other deductions: (Please explain in detail the nature of the item)	-			0	
96		-			0	
97 98		-			0	
98 99	Total Deductions	-	89,386	0	89,386	
100		=	09,300	0	09,300	
	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	
108 109			0	0	0	
109			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		89,386	0	89,386	
121 122	Total Deductions		89,386	0	89,386	
122						

	Α	В	С	D	E	F
1	R	D	C	U	L	Г
-	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)					
	Shareholder-only Items should be shown on TAXREC 3	LINE	M of F	Non-wires	Wires-only	
	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
5						
6 7	(for "wires-only" business - see s. 72 OEB Act)	0	Tax Return		Return	
8	Utility Name: Hydro One Brampton Networks Inc.	0	Return		Version 2009.1	
9	offitty Name. Hydro One Brampton Networks Inc.				Version 2009.1	
10						
	Reporting period: 2001					
	Number of days in taxation year:		152			
13						
14						
15						
16	Section C: Reconciliation of accounting income to taxable income					
	Add:					
18						
19	Recapture of capital cost allowance	+			0	
20	CCA adjustments	+			0	
21	CEC adjustments	+			0	
	Gain on sale of non-utility eligible capital property	+			0	
	Gain on sale of utility eligible capital property	+			0	
	Loss from joint ventures or partnerships	+			0	
	Deemed dividend income	+			0	
	Loss in equity of subsidiaries and affiliates	+			0	
	Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets	+			0	
	Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
	Dividends credited to investment account	+			0	
	Non-deductible meals	+			0	
	Non-deductible club dues	+			0	
	Non-deductible automobile costs	+			0	
	Donations - amount per books Interest and penalties on unpaid taxes	+				
	Management bonuses unpaid after 180 days of year end	+				
	Ontario Capital Tax per books	+				
39		+			0	
	Changes in Regulatory Asset balances	+			0	
	Imputed interest expense on Regulatory Assets	+			0	
42	······································	+			0	
	Other Additions: (please explain in detail the nature of the item)	+			0	
	Capital contributions - s.12(1)(x)	+			0	
45		+			0	
46		+				
47	Total Additions on which true-up does not apply	=	0	0	0	
48						
	Deduct:					
50						
	CCA adjustments				0	
	CEC adjustments				0	
	Depreciation and amortization adjustments				0	
	Gain on disposal of assets per financial statements	-			0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
~ ~	Imputed interest income on Regulatory Assets Donations - amount deductible for tax purposes				0	
					0	
57					0	
57 58	Income from joint ventures or partnerships	-			· · · · · · · · · · · · · · · · · · ·	
57 58 59	Income from joint ventures or partnerships		325 887		325.887	
57 58 59 60			325,887		325,887 0	
57 58 59 60 61	Income from joint ventures or partnerships Ontario Capital Tax per tax return		325,887			
57 58 59 60 61 62	Income from joint ventures or partnerships	- - - - - -	325,887		0	
57 58 59 60 61 62 63	Income from joint ventures or partnerships Ontario Capital Tax per tax return	- - - - - - - -	325,887		0 0	
57 58 59 60 61 62 63 64	Income from joint ventures or partnerships Ontario Capital Tax per tax return	- - - - - - - - - - -	325,887		0 0 0	
57 58 59 60 61 62 63 64 65	Income from joint ventures or partnerships Ontario Capital Tax per tax return	- - - - - - - - - - - -	325,887		0 0 0 0	
57 58 59 60 61 62 63 64 65 66	Income from joint ventures or partnerships Ontario Capital Tax per tax return		325,887		0 0 0 0 0	
57 58 59 60 61 62 63 64 65 66 67 68	Income from joint ventures or partnerships Ontario Capital Tax per tax return Changes in Regulatory Asset balances Other deductions: (Please explain in detail the nature of the item)		325,887		0 0 0 0 0 0	
57 58 59 60 61 62 63 64 65 66 67 68 69	Income from joint ventures or partnerships Ontario Capital Tax per tax return Changes in Regulatory Asset balances Other deductions: (Please explain in detail the nature of the item) Capital contributions s.13(7.4) Election				0 0 0 0 0 0 0 0 0 0 0 0	
$\begin{array}{c} 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 69\\ 70\\ \end{array}$	Income from joint ventures or partnerships Ontario Capital Tax per tax return Changes in Regulatory Asset balances Other deductions: (Please explain in detail the nature of the item) Capital contributions s.13(7.4) Election Prospectus & underwriting fees		325,887		0 0 0 0 0 0 0 0 0 0	
$\begin{array}{c} 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 69\\ 70\\ 71\\ \end{array}$	Income from joint ventures or partnerships Ontario Capital Tax per tax return Changes in Regulatory Asset balances Other deductions: (Please explain in detail the nature of the item) Capital contributions s.13(7.4) Election Prospectus & underwriting fees Income not earned on movement of Regulatory A/Cs		64,807		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
$\begin{array}{c} 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 69\\ 70\\ 71\\ 72\end{array}$	Income from joint ventures or partnerships Ontario Capital Tax per tax return Changes in Regulatory Asset balances Other deductions: (Please explain in detail the nature of the item) Capital contributions s.13(7.4) Election Prospectus & underwriting fees Income not earned on movement of Regulatory A/Cs Deferred cost deductible (market ready)		64,807		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
$\begin{array}{c} 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 69\\ 70\\ 71\\ 72\\ \end{array}$	Income from joint ventures or partnerships Ontario Capital Tax per tax return Changes in Regulatory Asset balances Other deductions: (Please explain in detail the nature of the item) Capital contributions s.13(7.4) Election Prospectus & underwriting fees Income not earned on movement of Regulatory A/Cs		64,807		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

	٨	P	<u> </u>		F	F
1	A PILs TAXES - EB-2010-	В	С	D	E	F
	Corporate Tax Rates				v	ersion 2009
3	Exemptions, Deductions, or	[.] Thresho	lds			
4	Utility Name: Hydro One Bra	ampton N	etworks Inc	-		
5	Reporting period: 2001					
6 7						Table 1
	Rates Used in 2002 RAM PI	Ls Applic	ations for 20	01 Q4		
9	Income Range		0		50,000	
10	RAM 2002		to		to	>175,000
1	Incomo Toy Data	Year	50,000		175,000	
	Income Tax Rate Proxy Tax Year	2002				
	Federal (Includes surtax)	2002	13.12%		28.12%	28.12%
5	and Ontario blended		6.00%		6.00%	12.50%
6	Blended rate		19.12%		34.12%	40.62%
7			0.0000/			
	Capital Tax Rate		0.300% 0.225%			
	Surtax		1.12%			
_	Ontario Capital Tax	MAX				
21	Exemption **	\$5MM	100,000			
	Federal Large	МАХ				
າງ	Corporations Tax	\$10MM	300,000			
	Exemption ** **Exemption amounts I	nuet ac	roo with th	DA Ros	rd-annroy	ad 2001
	RAM PILs filing	nuət ay			ια-αμμιον	GU 2001
3						
24						
25	Expected Income Tax Rates	for 2004	and Canital	Toy Eve	mations fo	Table 2
	Income Range				50,000	2001
	Expected Rates		to		to	>175,000
9	•	Year	50,000		175,000	•
	Income Tax Rate					
	Current year	2001	40.400/		20.420/	00.400/
32 33	Federal (Includes surtax) Ontario	2001 2001	13.12% 6.00%		28.12% 6.00%	28.12% 12.50%
4	Blended rate	2001	19.12%		34.12%	40.62%
5						
	Capital Tax Rate	2001	0.300%			
	LCT rate	2001	0.225%			
8	Surtax Ontario Capital Tax	2001 MAX	1.12%			
9	Exemption *** 2001	\$5MM	100,000			
	Federal Large					
	Corporations Tax	MAX \$10MM	300,000			
	Exemption *** 2001	-				
1	***Allocation of exempt				he Board	'S
2	instructions regarding	regulate	ed activitie	es.		
13						Table 3
14 15	Input Information from Utilit Income Range	y's Actua	ll 2001 Tax F 0	keturns	50,000	
10 16	niconie Naliye		to		50,000 to	>175,000
7		Year	50,000		175,000	
	Income Tax Rate					
	Current year	2001	10 (00)		00 (00)	00.1051
	Federal (Includes surtax) Ontario		13.12%		22.12%	28.12% 12.50%
51 52	Ontario Blended rate		6.00% 19.12%		9.75% 31.87%	12.50% 40.62%
2 3			10.12/0		01.07 /0	TU.UZ /0
	Capital Tax Rate		0.300%			
5	LCT rate		0.225%			
6	Surtax		1.12%			
	Ontario Capital Tax	MAX	5,000,000			
57	Exemption * Federal Large	\$5MM				
	Corporations Tax	MAX	0			
58	Exemption *	\$10MM				
	* Include copies of the	actual t	ax return a	allocati	on calcul	ations in
	your submission: Onta					
) 1			-			
L						

	A	В	С	D	E	F	G	Н	I	J	К	L	М	Ν	0
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account														
3	Utility Name: Hydro One Bran	npton I	Networks Inc.												Version 2009.1
	Reporting period: 2001				Sign Convention	on: -	for increase;	- for	r decrease						0
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	Onening holenee.														
11	Opening balance:	=	0		0		0		0		0		0		0
	Board-approved PILs tax	+/-													
12	proxy from Decisions (1)						0		0		0		0		0
	PILs proxy from April 1, 2005														
13	 input 9/12 of amount 														0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)				_		_								0
	True-up Variance	+/-													
15	Adjustment (3)												32,172		32,172
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)						-								0
	Deferral Account Variance	+/-													
17	Adjustment (5)						-						0		0
	Adjustments to reported	+/-													
	prior years' variances (6)	,			_		-								0
10	Carrying charges (7)	+/-													0
	PILs billed to (collected	-		-	_		-						-		0
	from) customers (8)		0												0
21]						_
	Ending balance: # 1562		0		0		0		0		0		32,172		32,172
23	-	I		=				=				=			
24															
25															
26	Uncollected PILs														
27	NOTE: The purpose of this wo	rlichoo	t is to show the	-	amont in Account	n+ 15	60 which actabl	icho	a tha raaaiyahla i	from	or lichility to ret		oro		
	For explanation of Account 156												615.		
30		z picac		unun		anac		Dist			r A& April 2000.				
31	Please identify if Method 1, 2	or 3 w	as used to acc	oun	t for the PILs pr	оху	and recovery.	ANS	SWER:						
32	(1) (i) From the Board's Desisi	<u>.</u>	a Inclusion in D	otoo	Dort III of the T		ALC aproadaba	at fa	vr 04 2001 and 2	000					
34	(1) (i) From the Board's Decisi Please insert the Q4, 2						-			002					
	If the Board gave more				-										
35 36	(ii) If the Board approved dif			-		-	• •	-							
37	(iii) Column G - In 2003, the									XV.					
38	(iv) Column I - The Q4 2001									-	mained.				
39	(v) Column K - The 2002 PI	Ls tax	proxy applies to	Jan	uary 1 to March	31, 2	2005, and the ne	ew 2	005 PILs tax prox	xy fr	om April 1 to De	cemb	per 31, 2005.		
37 38 39 40 41	(vi) Column M - The 2005 Pl	Ls tax	proxy will used	for th	ne period from Ja	anua	ary 1 to April 30,	200	6.						
	(2) From the Ministry of Finance	Varia		مامیر		Der		~ f + h			about The O.4 (004	n ray i haa ta ha		
42	(2) From the Ministry of Finance trued up in 2002, 2003 an				•							2001	proxy has to be		
43	tided up in 2002, 2005 an		le perioù Janua	iy i-	March 31, 2004	·. III)		iii u	le whole year rec						
	(3) From the Ministry of Finance	e Varia	nce Column, un	der	Future True-ups	, Par	t IV a, cell I132,	of th	he TAXCALC spr	ead	sheet.				
46	The true-up will compare	to the 2	2002 proxy for 2	002,	2003, 2004 and	d Jar	uary 1 to March	31,	2005.						
47	(1) From the Ministry of Finance	Varia		do-	Cuturo Trus	Der		~t 11			about The Od	2004	prove has to be		
	(4) From the Ministry of Finance											2001	proxy has to be	5	
49 50	trued up in 2002, 2003 an		e penou Janua	ıy I-	water 51, 2004			valid		yea					
51	(5) From the Ministry of Finance	e Varia	nce Column, un	der	Future True-ups	, Par	t IV a, cell I181,	of th	he TAXCALC spr	ead	sheet.				
52 53	The true-up will compare				•										
		h. '	in the state of th			T 1	1	·	a a ak a sa s	_	4 . h				
54 55	(6) The correcting entry should	be sho	wn in the year t	ne e	ntry was made.	Ihe	true-up of the ca	arryi	ing charges will h	ave	to be reviewed.				
	(7) Carrying charges are calculated	ated on	a simple intere	st h	asis.										
57															

(8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.

The 2005 PILs tax proxy is being recovered on a volumetric basis by class.

 (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.

In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.

In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.

(9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes
 will have to include amounts from 1562 and from 1590.

TAB 14 SCHEDULE 0.0 APPENDIX 2 2002 SIMPIL MODEL

	A	В	С	D	E
1	PILs TAXES - EB-2010-		Ŭ		 Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
4 5	Reporting period: 2002			Input Cell Formula in Cell	
э 6	Days in reporting period:	365	days	Formula in Cell	
7	Total days in the calendar year:	365	days		
8					
9	BACKGROUND				
	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N		
10 17	Is the utility a non-profit corporation?		Y/N		
18	(If it is a non-profit corporation, please contact the Rates Manager at the OEB)		1/1		
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
	shared among the corporate group?	LCT	Y/N	-	
-	Please identify the % used to allocate the OCT and LCT exemptions in	OCT	1/11	2%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
ZO	·		Data		
23	Accounting Year End		Date	12-31-2002	
	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
29 30	USE BOARD-APPROVED AMOUNTS				
	Rate Base (wires-only)			211,672,968	
52	Common Equity Ratio (CER)			45.00%	
5	1-CER			55.00%	
- 50					
••	Target Return On Equity			9.88%	
39	Debt rate			7.00%	
41 4 2	Market Adjusted Revenue Requirement			17,560,389	
43	1999 return from RUD Sheet #7			7,853,867	7,853,867
45	Total Incremental revenue			9,706,522	
46	Input: Board-approved dollar amounts phased-in				
47	Amount allowed in 2001			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 51	unless authorized by the Minister and the Board) Amount allowed in 2005 - Third tranche of MARR re: CDM			-	0
51 52	Other Board-approved changes to MARR or incremental revenue				0
53					0
54	Total Regulatory Income				14,324,881
55					
	Equity			95,252,836	
57				0.440.000	
58 59	Return at target ROE			9,410,980	
	Debt			116,420,132	
61				110,120,102	4
62 63	Deemed interest amount in 100% of MARR			8,149,409	
	Phase-in of interest - Year 1 (2001)			5,146,346	
65	((D43+D47)/D41)*D61			0,140,040	
	Phase-in of interest - Year 2 (2002)			6,647,878	
67	((D43+D47+D48)/D41)*D61				
_	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
	Phase-in of interest - 2005			8,149,409	
71					
72					

	A	В		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	N 1 0000 (
5	Itility Nama, Hydra One Promoton Natworke Inc	0				Version 2009.1
<u>р</u> 2	Utility Name: Hydro One Brampton Networks Inc. Reporting period: 2002					
8						Column
9	Days in reporting period:	365	days			Brought
10	Total days in the calendar year:	365	days			From
11						TAXREC
12			\$	\$		\$
13						
14	I) CORPORATE INCOME TAXES					
	Regulatory Net Income REGINFO E53	1	14,324,881	6,183,483		20,508,364
17			11,021,001	0,100,100		20,000,001
18	BOOK TO TAX ADJUSTMENTS					
19	Additions:					
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 Reserves from financial statements - end of year	4		144,843		144,843
23	Regulatory Adjustments - increase in income	5		144,043		0
25				0		
26		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		6		0		0
30				387,782		387,782
31	Deductions: Input positive numbers		<u> </u>			<u>├</u> ───
32	Capital Cost Allowance and CEC	7	7,215,016	4,937,046		12,152,062
	Employee Benefit Plans - Paid Amounts	8	90,000	-90,000		0
	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 40	Reserves from financial statements - beginning of year Contributions to deferred income plans	4		0		0
40	Contributions to deterred income plans	3		0		0
42	Interest capitalized for accounting but deducted for tax	11		410,765		410,765
43				,		
44	"Material" Items from "TAXREC" worksheet	12		0		0
45		12		0		0
46	Material Items from "TAXREC 2" worksheet	12		0		0
47	Other Deductions (not "Material") "TAXREC 2" Items on which true-up does not apply "TAXREC 3"	12		84,731 9,035,466		84,731 9,035,466
48				3,030,400		3,033,400
50	TAXABLE INCOME/ (LOSS)		10,235,189	(7,142,650)	Before loss C/F	3,092,539
51			10,200,100	(1,112,000)		0,002,000
52	BLENDED INCOME TAX RATE					
	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%	0.0000%		38.62%
54			0.050.000	0 700 004		4 050 400
55 56	REGULATORY INCOME TAX		3,952,830	-2,702,364	Actual	1,250,466
50 57						
58	Miscellaneous Tax Credits	14		0	Actual	0
59						
60	Total Regulatory Income Tax		3,952,830	-2,702,364	Actual	1,250,466
61						
62						
63 64	II) CAPITAL TAXES					<u>├</u> ───
65	Ontario	_				
	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
	Taxable Capital		211,572,968	61,425,635		272,911,315
69						
70 71	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%	0.0000%		0.3000%
71	Ontario Capital Tax		634,719	18/ 015	Overpaid	818,734
73			007,713	104,013		
74	Federal Large Corporations Tax					
	Base	18	211,672,968	74,673,361		286,346,329
	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		20	0.2250%	0.0000%		0.2250%
79		20	0.220%	0.0000%		0.2200%
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						
	Net LCT		360,955	283,324		644,279
85						

	А	В	С	D	E		G
1	PILs TAXES - EB-2010-	ITEM	Initial	D	M of F	M of F	Tax
-	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
	Utility Name: Hydro One Brampton Networks Inc.						
8	Reporting period: 2002						Column
	Days in reporting period:	365	days				Brought
	Total days in the calendar year:	365	days				From
11			,				TAXREC
12			\$		\$		\$
13							
	III) INCLUSION IN RATES						
87	Income Tax Rate used for gross- up (exclude surtax)		37.50%	-			
89	income tax rate used for gross- up (exclude suitax)		37.50 //				
-	Income Tax (proxy tax is grossed-up)	22	6,324,528			Actual 2002	1,250,466
	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 97	RAM DECISION						
98 99	IV) FUTURE TRUE-UPS						
-	IV a) Calculation of the True-up Variance				DR/(CR)		
	In Additions:				Dia(on)		
	Employee Benefit Plans - Accrued, Not Paid	3			201,000		
	Tax reserves deducted in prior year	4			0		
	Reserves from financial statements-end of year	4			144,843		
105	Regulatory Adjustments	5			0		
106	Other additions "Material" Items TAXREC	6			0		
-	Other additions "Material" Items TAXREC 2	6			0		
	In Deductions - positive numbers Employee Benefit Plans - Paid Amounts	0			-90,000		
	Items Capitalized for Regulatory Purposes	8 9			-90,000		
	Regulatory Adjustments	10			0		
	Interest Adjustment for tax purposes (See Below - cell E206)	11			1,702,356		
	Tax reserves claimed in current year	4			0		
	Reserves from F/S beginning of year	4			0		
	Contributions to deferred income plans	3			0		
	Contributions to pension plans	3			0		
-	Other deductions "Material" Items TAXREC	12			0		
119	Other deductions "Material" Item TAXREC 2	12		-	0		
	Total TRUE-UPS before tax effect	26		=	-1,266,513		
121					.,_00,010		
122	Income Tax Rate (including surtax) from 2002 Utility's tax return			х	38.62%		
123							
	Income Tax Effect on True-up adjustments			=	-489,127		
125		4.4					
126	Less: Miscellaneous Tax Credits	14			0		
	Total Income Tax on True-ups				-489,127		
129					100,127		
130	Income Tax Rate used for gross-up (exclude surtax)				37.50%		
131							
_	TRUE-UP VARIANCE ADJUSTMENT				(782,603)		
133							
	IV b) Calculation of the Deferral Account Variance caused by						
	changes in legislation						
135							
	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			=	10,235,189		
137				-	.0,200,100		
	REVISED CORPORATE INCOME TAX RATE			х	38.62%		
139							
	REVISED REGULATORY INCOME TAX			=	3,952,830		
141							
	Less: Revised Miscellaneous Tax Credits			-	0		
143 144	Total Revised Regulatory Income Tax			_	3,952,830		
144				=	3,332,030		
H 10	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell						
				-	3,952,830		
146	888)						
147							
147	Regulatory Income Tax Variance			I	(0)		

	Α	В	С	D	E	F	G H
1	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Tax
	PILs DEFERRAL AND VARIANCE ACCOUNTS		Estimate		Filing	Filing	Returns
	TAX CALCULATIONS (TAXCALC)				Variance	Variance	
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation	Version 2009.1
_	Utility Name: Hydro One Brampton Networks Inc.	0		-			Version 2009.1
	Reporting period: 2002						
8							Column
9	Days in reporting period:	365	days				Brought
10	Total days in the calendar year:	365	days				From
11 12		_	<u>۴</u>		¢		TAXREC
12		_	\$		\$		\$
	Ontario Capital Tax			_			
	Base			=	211,672,968		
152	Less: Exemption from tab Tax Rates, Table 2, cell C39			-	100,000		
	Revised deemed taxable capital			=	211,572,968		
154				_	0.00000/		
155 156	Rate - Tab Tax Rates cell C54			Х	0.3000%		
	Revised Ontario Capital Tax			=	634,719		
	Less: Ontario Capital Tax reported in the initial estimate column (Cell	-		+	00-,710		
158	C70)			-	634,719		
159	Regulatory Ontario Capital Tax Variance			=	0		
160							
	Federal LCT				044.070.000		
	Base			_	211,672,968		
	Less: Exemption from tab Tax Rates, Table 2, cell C40 Revised Federal LCT			- =	<u>300,000</u> 211,372,968		
165				-	211,372,300		
	Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				0.2250%		
167							
	Gross Amount			_	475,589		
	Less: Federal surtax			-	114,634		
170	Revised Net LCT			=	360,955		
	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	360,955		
	Regulatory Federal LCT Variance			=	0		
174							
	Actual Income Tax Rate used for gross-up (exclude surtax)				37.50%		
176		_		_			
	Income Tax (grossed-up)			+	(0)		
	LCT (grossed-up) Ontario Capital Tax			++	0		
180				- ·			
	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	(0)		
182							
	TRUE-UP VARIANCE (from cell I130)	_		+	(782,603)		
184		_					
_	Total Deferral Account Entry (Positive Entry = Debit)			=	(782,603)		
186	(Deferral Account Variance + True-up Variance)						
188		_					+
189							1 1
	V) INTEREST PORTION OF TRUE-UP						
	Variance Caused By Phase-in of Deemed Debt						
192		_					_
	Total deemed interest (REGINFO)			_	8,149,409		
194 195	Interest phased-in (Cell C37)				<u>6,647,878</u>		
	Variance due to phase-in of debt component of MARR in rates			-	1,501,532		+
197	according to the Board's decision				.,		
198	¥						
	Other Interest Variances (i.e. Borrowing Levels						
	Above Deemed Debt per Rate Handbook)			_			_
	Interest deducted on MoF filing (Cell G37+G42)				9,851,765		
202	Total deemed interest (REGINFO CELL D62)				<u>8,149,409</u>		
	Variance caused by excess debt				1,702,356		
204					.,. 02,000		1
206	Interest Adjustment for Tax Purposes (carry forward to Cell E112)				1,702,356		
207							
208	Total Interest Variance				-200,824		
209 210 211							
∠10 211							
<u> </u>							

	Δ		0		F
		B LINE	C M of F	D Non-wires	E Wiros oply
	TAX RETURN RECONCILIATION (TAXREC)	LINE	Corporate	Eliminations	Wires-only Tax
2	(for "wires-only" business - see s. 72 OEB Act)		Tax	Liminations	Return
4)	Return		Neturn
5		, 	Rotan		Version 2009.1
6	Section A: Identification:				
7	Utility Name: Hydro One Brampton Networks Inc.				
	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			
	Does the utility carry on non-wires related operation?	Y/N			
18	(Please complete the questionnaire in the Background questionnaire		eet.)		
19					
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K				
21	· · · ·				
22	Section B: Financial statements data:				
23					
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 in	come tax	
26		,	, , , , , , , , , , , , , , , , , , , ,		
27	Please enter the non-wire operation's amount as a positive number, the pro-	ogram a	utomatically treats a	ll amounts	
	in the "non-wires elimination column" as negative values in TAXREC and T				
29					
	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
86	Revenue should be entered above this line				
37					
38	Costs and Expenses:				
39	Cost of energy purchased	-	230,184,000		230,184,000
10	Administration	-	5,513,879		5,513,879
11	Customer billing and collecting	-	2,843,000		2,843,000
12	Operations and maintenance	-	5,179,000		5,179,000
13	Amortization	-	12,693,757		12,693,757
14	Ontario Capital Tax	-	818,000		818,000
15	Reg Assets	-	.,		0
16	-	-			0
47		-			0
18		-			0
19					
	Net Income Before Interest & Income Taxes EBIT	=	20,508,364	0	20,508,364
		+		-	
	Less: Interest expense for accounting purposes	-	9,441,000		9,441,000
52	Less: Interest expense for accounting purposes Provision for payments in lieu of income taxes	-	9,441,000 4,888,016		9,441,000 4,888,016
	Provision for payments in lieu of income taxes Net Income (loss)	- - =		0	
53	Provision for payments in lieu of income taxes Net Income (loss) (The Net Income (loss) on the MoF column should equal to the net income (loss)	-	4,888,016	0	<mark>4,888,016</mark>
53 54	Provision for payments in lieu of income taxes Net Income (loss)	-	4,888,016	0	<mark>4,888,016</mark>
53 54 55	Provision for payments in lieu of income taxes Net Income (loss) (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.)	-	4,888,016	0	<mark>4,888,016</mark>
53 54 55 56	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income	-	4,888,016	0	<mark>4,888,016</mark>
53 54 55 56	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1	-	4,888,016	0	<mark>4,888,016</mark>
53 54 55 56 57 58	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS:		4,888,016 6,179,348		4,888,016 6,179,348
53 54 55 56 57 58 59	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax	- =	4,888,016	0	<mark>4,888,016</mark>
53 54 55 56 57 58 59 50	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax	- = 	4,888,016 6,179,348 4,888,016	0	4,888,016 6,179,348 4,888,016 0
53 54 55 56 57 58 59 50 51	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization	- = + +	4,888,016 6,179,348 4,888,016 12,693,757	0	4,888,016 6,179,348 4,888,016 0 12,693,757
53 54 55 56 57 58 59 50 51 52	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid	- = + + +	4,888,016 6,179,348 4,888,016	0 0 0 0	4,888,016 6,179,348 4,888,016 0
53 54 55 56 57 58 59 50 51 52 53	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year	- = + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0	0 0 0 0 0	4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0
53 54 55 56 57 58 59 50 51 52 53 54	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year	- = + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757	0 0 0 0	4,888,016 6,179,348 4,888,016 0 12,693,757
53 54 55 56 57 58 59 50 51 52 53 54 55	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66)	- = + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0
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53 54 55 56 57 58 59 50 51 52 53 54 55 56 57 56 57 56 57 56 57 57 58 59 50 51 52 53 54 55 56 57 57 56 57 57 56 57 56 57 57 56 57 57 56 57 57 57 57 57 57 57 57 57 57 57 57 57	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2	- = + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 4,888,016 12,693,757 464,000 0 144,843 387,782 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 387,782 0
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53 54 55 56 57 58 59 50 51 52 53 54 55 56 57 58 59 50 51 52 53 54 55 56 57 58 59 50 51 52 53 56 57 56 57 56 57 56 57 56 57 56 57 56 57 56 57 56 57 56 57 56 57 56 57 56 57 56 57 56 57 57 56 57 57 57 57 57 57 57 57 57 57 57 57 57	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2	- = + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 387,782 0 0
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53 54 55 56 57 58 59 51 52 53 54 55 56 57 58 59 50 51 52 53 54 55 56 57 58 59 70 71	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2	- = + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 387,782 0 0
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3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA	- = + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 18,578,398		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 387,782 0 0 387,782 0 0 18,578,398
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3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense	- = + + + + + + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 18,578,398		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 0 387,782 0 0 18,578,398 18,578,398 0 17,817 0 0
$\begin{array}{c} 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 7 \\ 8 \\ 9 \\ 0 \\ 1 \\ 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 7 \\ 8 \\ 9 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1 \\ 1$	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	- = + + + + + + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 18,578,398		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 387,782 0 0 387,782 0 0 18,578,398 18,578,398 0 17,817 0 0 0 17,817 0 0
3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 0 7 8 0 1 2 3 4 5 6 7 7 8 0 7 8 0 7 8 0 7 8 0 7 8 0 7 8 0 7 8 0 7 8 0 7 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 8 0 7 7 7 8 0 7 7 7 8 0 7 7 7 8 0 7 7 8 0 7 7 7 7 8 0 7 7 7 7 7 7 7 7 7 7	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	- = + + + + + + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 18,578,398		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 0 387,782 0 0 18,578,398 18,578,398 0 17,817 0 0
3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 9 1 2 3 4 5 6 7 8 9 9 1 1 2 3 4 5 6 7 8 9 9 1	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed DEPRECIATION DIFFERENCE	- = - - - - - - - - - - - - - - - - - -	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 18,578,398 18,578,398		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 0 387,782 0 387,782 0 18,578,398 0 18,578,398 0 17,817 0 0 17,817 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
$ \frac{3}{4455667789900112234455667789900} $	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed	- = + + + + + + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 18,578,398		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 387,782 0 0 387,782 0 0 18,578,398 18,578,398 0 17,817 0 0 0 17,817 0 0
3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 1 2 3 4 5 6 7 7 8 9 0 0 1 2 3 4 5 6 7 7 7 8 9 0 0 1 2 3 4 5 6 7 7 8 9 0 0 1 2 3 4 5 6 7 7 8 9 0 0 1 2 3 4 5 6 7 7 8 9 0 0 1 2 3 4 5 6 7 7 8 9 0 0 1 1 2 3 4 5 6 7 7 8 9 0 0 1 1 2 3 4 5 6 7 7 7 8 9 0 0 1 1 2 3 4 5 6 7 7 8 9 0 0 1 1 2 3 4 7 6 7 7 8 9 0 0 1 1 1 1 1 1 1 1 1 1	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed DEPRECIATION DIFFERENCE Total Other Additions	- = + + + + + + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 144,843 387,782 0 144,843 17,817		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 0 387,782 0 0 387,782 0 0 18,578,398 0 18,578,398 0 0 17,817 0 0 0 0 17,817
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33 44 55 66 77 88 99 00 11 2 33 44 55 66 67 78 89 90 11 2 33 44 55 66 77 78 79 90 11 12 23 33	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed DEPRECIATION DIFFERENCE Total Other Additions Total Additions	- = + + + + + + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 144,843 387,782 0 144,843 17,817		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 0 387,782 0 0 387,782 0 0 18,578,398 0 18,578,398 0 0 17,817 0 0 0 0 17,817
53 54 55 56 57 58 59 51 52 53 54 55 56 57 58 59 50 57 56 57 56 57 56 57 56 57 56 57 58 59 50 57 56 57 57 57 57 57 57 57 57 57 57 57 57 57 57 57 57 57 57 57	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Reserves from financial statements- end of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed DEPRECIATION DIFFERENCE Total Other Additions	- = + + + + + + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 144,843 387,782 0 144,843 17,817 18,578,398 17,817 17,817 18,596,215		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 0 144,843 0 0 387,782 0 387,782 0 0 144,843 0 0 144,843 0 0 144,843 0 0 144,843 0 0 17,817 0 0 0 17,817 0 0 0 17,817 0 0 17,817
3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed DEPRECIATION DIFFERENCE Total Other Additions Total Additions	- = + + + + + + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 144,843 387,782 0 144,843 1 17,817 18,578,398 17,817 18,596,215 18,596,215		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 0 387,782 0 0 387,782 0 0 18,578,398 0 18,578,398 0 0 17,817 0 0 0 17,817 0 0 0 17,817 0 0 0 17,817
3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed DEPRECIATION DIFFERENCE Total Other Additions Total Additions	- = + + + + + + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 144,843 387,782 0 144,843 17,817 18,578,398 17,817 18,596,215 18,596,215		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 0 387,782 0 0 387,782 0 0 144,843 0 0 144,843 0 0 144,843 0 0 17,817 0 0 17,817 0 0 0 17,817 0 0 17,817 0 0 0 17,817 0 0 0 17,817
3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed DEPRECIATION DIFFERENCE Total Other Additions Total Additions	- = + + + + + + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 144,843 387,782 0 17,817 18,578,398 17,817 18,578,398 17,817 18,596,215 0 0 0 0		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 0 387,782 0 387,782 0 0 144,843 0 0 144,843 0 0 17,817 0 0 17,817 0 0 0 17,817 0 0 17,817 0 0 17,817 0 0 0 17,817
3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed DEPRECIATION DIFFERENCE Total Other Additions Total Additions	- = + + + + + + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 144,843 387,782 0 17,817 18,578,398 17,817 18,578,398 17,817 18,596,215 18,596,215		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 0 387,782 0 0 387,782 0 0 144,843 0 0 144,843 0 0 144,843 0 0 17,817 0 0 17,817 0 0 0 17,817 0 0 0 17,817 0 0 0 17,817 0 0 0 0 17,817 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
53 54 55 56 56 57 58 59 50 50 51 52 53 55 56 56 57 58 59 50 51 51 52 53 54 55 56 66 57 73 73 74 75 56 66 77 77 73 74 77 77 78 89 90 0 11 72 73 74 77 77 78 89 70 70 77 78 89 70 70 77 77 78 80 70 70 70 70 70 70 70 70 70 70 70 70 70	Provision for payments in lieu of income taxes Net Income (loss) (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.) Section C: Reconciliation of accounting income to taxable income From T2 Schedule 1 BOOK TO TAX ADDITIONS: Provision for income tax Federal large corporation tax Depreciation & Amortization Employee benefit plans-accrued, not paid Tax reserves - beginning of year Regulatory adjustments on which true-up may apply (see A66) Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2 Other addition items (not Material) from TAXREC 2 Other Additions: (Please explain the nature of the additions) Recapture of CCA Non-deductible meals and entertainment expense Capital items expensed DEPRECIATION DIFFERENCE Total Other Additions Total Additions	- = + + + + + + + + + + + + + + + + + +	4,888,016 6,179,348 4,888,016 12,693,757 464,000 0 144,843 387,782 0 0 144,843 387,782 0 17,817 18,578,398 17,817 18,578,398 17,817 18,596,215 0 0 0 0		4,888,016 6,179,348 4,888,016 0 12,693,757 464,000 0 144,843 0 0 387,782 0 387,782 0 0 144,843 0 0 144,843 0 0 17,817 0 0 17,817 0 0 0 17,817 0 0 17,817 0 0 17,817 0 0 0 17,817

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Тах	
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						

	Α	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Тах	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
4 5		0	Return		Varaian 2000 1	
	BOOK TO TAX DEDUCTIONS:				Version 2009.1	
-	Capital cost allowance	-	9,148,530		9,148,530	
	Cumulative eligible capital deduction	-	3,003,532		3,003,532	
	Employee benefit plans-paid amounts	-			0	
	Items capitalized for regulatory purposes	-			0	
	Regulatory adjustments :	-			0	
102	CCA	-			0	
103		-			0	
	Tax reserves - end of year Reserves from financial statements- beginning of year		0	0	0	
	Contributions to deferred income plans		0	0	0	
	Contributions to pension plans	_			0	
	Items on which true-up does not apply "TAXREC 3"		9,035,466	0	9,035,466	
	Interest capitalized for accounting deducted for tax		410,765		410,765	
	Material deduction items from TAXREC 2		0	0	0	
	Other deduction items (not Material) from TAXREC 2	-	84,731	0	84,731	
112						
113		=	21,683,024	0	21,683,024	
	Other deductions (Please explain the nature of the deductions)					
	Charitable donations - tax basis	-			0	
117	Gain on disposal of assets	-			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:		0	0	0	
125			0	0	0	
120			0	0	0	
128			0	0	0	
129			0	0	0	
130	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		0	0	0	
132			0	0	0	
133	TAXABLE INCOME		2 002 520	0	2 002 520	
	DEDUCT:	=	3,092,539	0	3,092,539	
	Non-capital loss applied positive number	-			0	
137		-			0	
138					0	
	NET TAXABLE INCOME	=	3,092,539	0	3,092,539	
140		_				
	FROM ACTUAL TAX RETURNS		007 774		007 774	
	Net Federal Income Tax (Must agree with tax return) Net Ontario Income Tax (Must agree with tax return)	+	807,771 442,695		807,771 442,695	
143		+ =	1,250,466	0	1,250,466	
	Less: Miscellaneous tax credits (Must agree with tax returns)		0	5	0	
	Total Income Tax	=	1,250,466	0	1,250,466	
147						
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax Rate (Must agree with tax return)		26.12%		26.12%	
	Net Ontario Income Tax Rate (Must agree with tax return)		12.50%	*****	12.50%	
151 152	Blended Income Tax Rate		<u>38.62%</u>		<u>38.62%</u>	
	Section F: Income and Capital Taxes					
154						
	RECAP					
	Total Income Taxes	+	1,250,466	0	1,250,466	
	Ontario Capital Tax	+	818,734		818,734	
	Federal Large Corporations Tax	+	609,643		609,643	
159 160			0.070.040		0.070.040	
	Total income and capital taxes	=	2,678,843	0	2,678,843	

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	Tax and Accounting Reserves		Corporate	Eliminations	Тах	
3	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
7	Utility Name: Hydro One Brampton Networks Inc.					
8	Reporting period: 2002					
9						
10	TAX RESERVES					
11						
	Beginning of Year:					
13					0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
19	Other - Please describe				0	
20					0	
21	Tetel (correctory to the TAVDEO we disk and)			<u>^</u>	0	
22 23	Total (carry forward to the TAXREC worksheet)		0	0	0	
	End of Year:				1	
24 25					0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
31	Other - Please describe				0	
32					0	
33					0	
	Insert line above this line					
	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
	FINANCIAL STATEMENT RESERVES					
39						
40	Beginning of Year:					
41					0	
42					0	
43	Environmental				0	
44	Allowance for doubtful accounts				0	
45	Inventory obsolescence				0	
	Property taxes				0	
47	Other - Please describe				0	
	Other - Please describe				0	
49					0	
50	Total (carry forward to the TAXREC worksheet)		0	0	0	
51						
	End of Year:					
53					0	
54					0	
	Environmental				0	
	Other Liabilities (2405) - Allowance for doubtful accounts		144,843		144,843	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Please describe				0	
	Other - Please describe				0	
61					0	
	Insert line above this line					
63	Total (carry forward to the TAXREC worksheet)		144,843	0	144,843	

64				

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

	Α	В	С	D	E	F
1						
-	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
5	RATEPAYERS ONLY		Return			
6	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2002					
	Number of days in taxation year:		365			
	Materiality Level:		238,132			
12						
13						
80						
	Deduct:		10.170		10.170	
	Gain on disposal of assets per f/s	-	19,450		19,450	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
	Contributions to a qualifying environment trust	-			0	
	Other income from financial statements	-			0	
92		-				
	OPEB Amounts Capitalized	-	65,281		65,281	
94		-			0	
	Other deductions: (Please explain in detail the nature of the item)	-			0	
	Non-taxable load transfers	-			0	
	Prospectus & underwriting fees	-			0	
98		-	04.704	0	0	
99	Total Deductions	=	84,731	0	84,731	
100						
101	Recap of Material Deductions:		0	0	0	
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	
1109			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		84,731	0	84,731	
	Total Deductions		84,731	0	84,731	
122			04,731	0	04,731	
<u>122</u>						

Image: Constraint of the second sec		Α	В	С	D	E	F
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7 Image: Section of Action Action of Action of Action Action Action of Action Actio				•	Eliminations		
1 Main Street Hydro One Brampton Networks Inc. Name Version 200 10 10 10 10 11 Reporting pariod: 2002 305 12 Number of days in taxation year: 305 13 305 305 14 306 305 15 Section C: Reconcilitation of accounting income to taxable income 306 16 Section C: Reconcilitation of accounting income to taxable income 306 17 Market Main Section C: Capital cost allowance 4 20 CCA Adjuttments 4 306 21 CEC daysiaments 4 306 22 Cab Adjuttments 4 306 23 Cab no naile of utility alights capital property 4 306 23 Cab Adjuttments and tillitities 4 306 23 Cab Adjutt adjutt actual adjustments 4 306 24 Depresention inventory - end dyset 4 306 25 Depresention inventory - end dyset 4 306 26 Depresention inventory - end dyset 4 306 27 Dose on daylog dyset 4 306 28 Depresention inventory - end dyset 4 306 <t< td=""><td></td><td>(for "wires-only" business - see s. 72 OEB Act)</td><td>0</td><td></td><td></td><td>Return</td><td></td></t<>		(for "wires-only" business - see s. 72 OEB Act)	0			Return	
3 Image: Instantion particle 2002 365 11 Reporting period: 2002 365 13 Image: Instantion of accounting income to taxable income 365 14 Image: Instantion of accounting income to taxable income 365 15 Respire of appla cost allowance Image: Instantion of accounting income to taxable income Image: Instantion of accounting income to taxable income 18 Image: Instantion of accounting income to taxable income Image: Instantion of accounting income to taxable income Image: Instantion of accounting income to taxable income 19 Recapture of applied cost allowance Image: Instantion of accounting income to taxable income Image: Instantion of accounting income to taxable income 20 Cost in envirolity eligible capital property Image: Instantion of accounting income to taxable income Image: Instantion of accounting income to taxable income 21 Cost in envirolity eligible capital property Image: Instantion of accounting income to taxable income Image: Instantion of accounting income to taxable income 22 Cost in envirolity eligible capital property Image: Instantion of accounting income to taxable income Image: Instantion of accounting income to taxable income 23 Lost on information adjustments Image: Instantinstinstantion adjustments Image:	•	Utility Name: Hydro One Brampton Networks Inc.	0	Return		Version 2009.1	
11 Reporting period: 2002 12 Number of days in taxation year: 365 13 366 14 366 15 Section C: Reconciliation of accounting income to taxable income 1 16 Section C: Reconciliation of accounting income to taxable income 1 17 Add: 1 18 Add: 1 19 Response of accounting income to taxable income 1 19 Add: 1 20 CE: Any and accounting income to taxable income 1 21 CE: Any and accounting income to taxable income 1 22 CE: Any and accounting income to taxable income 1 23 CE: Any and accounting income to taxable income 1 24 Isso on disponsion for uniting vasies 1 1 25 Cesn on disponsi of uniting vasies 1 1 1 26 Cesn on disponsi of uniting vasies 1 1 1 27 Lasso on disponsi of uniting vasies 1 1 1 28 Depreciation and armonizatons adjustments 1 1 1							
Image of days in taxation year: Image of days in taxation year: <thimage days="" in="" of="" taxation="" th="" year:<=""> Image of days i</thimage>							
13				365			
15 Section C: Reconciliation of accounting income to taxable income		Number of days in taxation year.		303			
10 Section C. Reconciliation of accounting income to taxable income Image: Comparison of Comparison	14						
17 Adx: Image: Constraint of a constra constraint of a constraint of a constra co							
18							
20 CCA adjustments + - - 21 CEC adjustments + - - 22 Gain on sale of non-utility eligible capital property + - - 23 Gain on sale of utility eligible capital property + - - 24 Loss on disposal of utility assets + - - 25 Depend duididen income + - - - 28 Loss on disposal of utility assets + - - - 28 Dependiation in inventory - not di year + - - - 29 Deprediation and amortization adjustments + -		Auu.					
21 CEC adjustments + - - 22 Gain on sale of non-utility eligible capital property + - - 23 Gain on sale of non-utility eligible capital property + - - 24 Loss from inventures or partmerships + - - - 24 Loss on disposal of non-utility assets + - - - 25 Dependation in inventory -end of year + - - - 20 Dependation in adjustments + - - - - 20 Non-deductible endundatic adjustments + - <td< td=""><td></td><td></td><td>+</td><td></td><td></td><td>0</td><td></td></td<>			+			0	
22 Gain on sale of non-utility eligible capital property + - - 23 Gain on sale of utility eligible capital property + - - 24 Loss of divided income + - - 25 Deemed divided income + - - - 26 Loss of disposal of utility assets + - - - 28 Desperation in inventory - not divear + - <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>						0	
23 Gain on safe of utility eligible capital property + + + + + 24 Loss from joint ventures or partnerships + + + + + 25 Desmed dividend income + + + + + + + + 26 Loss in onigonal of on-utility assets +						0	
24 Less from joint ventures or partnerships + -						0	
22 Deemed dividend income + + + + 22 Loss in disposal of unitity assets + + + + + 23 Loss on disposal of unitity assets +	24	Loss from joint ventures or partnerships				0	
27 Joses on disposal of non-ultily assets + - - - 28 Loses on disposal of non-ultily assets + - - - 20 Depreciation and amorization adjustments + - - - 31 Dividends cradited to investment account + - - - - 32 Non-deductible outdo dues + -						0	
28 Joses on disposal of non-utility assets + - - 20 Depreciation in inventoryend of year + - - 30 Depreciation and amoritzation adjustments + - - 31 Dividends credited to investment account + - - - 31 Dividends credited to investment account + - - - 32 Non-deductible automobile costs + - - - - 33 Non-deductible automobile costs + -						0	
29 Depreciation in inventory-end of year + - - 30 Depreciation and amorization adjustments + - - 31 Dividends credited to investment account + - - - 32 Non-deductible and dues + - - - - 32 Non-deductible and dues + -						0	
31 Dividends credited to investment account + - - 32 Non-deductible mains + - - 33 Non-deductible automobile costs + - - 34 Non-deductible automobile costs + - - - 35 Donations - amount per books - <td>29</td> <td>Depreciation in inventory -end of year</td> <td></td> <td></td> <td></td> <td>0</td> <td></td>	29	Depreciation in inventory -end of year				0	
32 Non-deductible automobile costs + - - 33 Non-deductible automobile costs + - - 34 Non-deductible automobile costs + - - 35 Donations - amount per books - - - - 36 Interest and penalties on unpaid taxes -						0	
33 Non-deductible club dues + - - 34 Non-deductible automobile costs + - - 35 Donations - amount per books - - - 36 Interest and penalities on unpaid after 180 days of year end - - - 37 Management bonuses unpaid after 180 days of year end - - - - 38 Imputed interest expense on Regulatory Assets + - <						0	
34 Non-deductible automobile costs + 35 Donations - amount per books - 36 Inderest and penalties on unpaid taxes - <td< td=""><td>-</td><td></td><td>-</td><td></td><td></td><td>0</td><td></td></td<>	-		-			0	
36 Interest and penalties on unpaid later 180 days of year end Imputed interest expense on Regulatory Assets Imputed interest expense on Regulatory Assets Imputed interest expense on Regulatory Assets 37 Management bonuses unpaid after 180 days of year end Imputed interest expense on Regulatory Assets Imputed interest expenses Imputed interest expenses 38 Imputed interest expenses on Regulatory Asset balances Imputed interest expenses Imputed interest expenses 41 Other Additions: (please explain in detail the nature of the item) Imputed interest interest expenses Imputed interest expenses 42 Other Additions: (please explain in detail the nature of the item) Imputed interest interest expenses Imputed interest interest expenses 43 Ontrait Additions on deta discount Imputed interest interest expense Imputed interest interest expense Imputed interest interest expense 44 Partnership income part TSD1S (net of 2001 loss) Imputed interest interest expense Imputed interest expense Imputed interest expense 45 Amortization adjustments Imputed interest expenses Impu						0	
37 Maragement boruses unpaid after 180 days of year end Imputed interest expense on Regulatory Assets Imputed interest expense on Regulatory Assets 38 Imputed interest expense on Regulatory Assets + Imputed interest expense on Regulatory Assets 40 Othario capital tax adjustments + Imputed interest expense on Regulatory Asset balances 41 Changes in Regulatory Asset balances + Imputed interest expense on Regulatory Asset balances 42 + - Imputed interest expense on Regulatory Asset balances 43 Other Additions: (please explain in detail the nature of the item) + 3,261 44 Partnership income per T5013 (net of 2001 loss) + 3,261 3 45 Anortization of debt discount + 26,920 25 46 Reserves for Transition Costs 64,024 200,000 200,000 47 Reserves for rebate payment 94,577 20 48 reserves for rebate payment 94,577 20 50 Total Additions on which true-up does not apply = 387,782 0 51 Deduct: - - - 52 Deduct: - - - 53 Cac adjustments - - -						0	
38 Imputed interest expense on Regulatory Assets + - - 39 + - - - 39 + - - - 39 + - - - - 39 - + - - - - 39 -						0	
39 + - - 40 Ontaric capital tax adjustments + - - 41 Changes in Regulatory Asset balances + - - 42 - + - - - 43 Other Additions: (please explain in detail the nature of the item) + - - - 44 Partnership income per T5013 (net of 2001 loss) + 3.261 3.3 45 Amortization of debt discount + 2.5,920 2.6 46 RSVA Reserve (150) - - - - 47 Reserves for Transition Costs - </td <td>_</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>	_					0	
41 Changes in Regulatory Asset balances + - - 42 + + - - 42 Other Additions: (please explain in detail the nature of the item) + - - 44 Partnership income per T5013 (net of 2001 loss) + 3.261 .33 45 Amortization of debt discount + 2.52 .25 46 RsVA Reserve (1560) - 64.024			+			0	
42 + - - 43 Other Additions: (please explain in detail the nature of the item) + 3,261 33 44 Partnership income per T5013 (net of 2001 loss) + 3,261 33 45 Amoritization of debt discount + 28,920 225 46 Reverse for Transition Costs - 64,024 - 47 Reserves for rebate payment - 94,577 - 48 Reserves for rebate payment - 94,577 - 49 + - <			+			0	
43 Other Additions: (please explain in detail the nature of the item) + 4 44 Partnership income per T5013 (net of 2001 loss) + 3,261 3 44 Partnership income per T5013 (net of 2001 loss) + 25,920 225 46 Reserves for transition of debt discount - 64,024 - 47 Reserves for transition Costs 200,000 - - 48 Reserves for transition Costs - 200,000 - 49 - - - - - - 50 Total Additions on which true-up does not apply = 387,782 0 29 51 -		Changes in Regulatory Asset balances				0	
44 Partnership income per T5013 (net of 2001 loss) + 3.261 33 45 Amoritization of debt discount + 25.920 225 47 Reserves for Transition Costs 200,000 205 48 Reserves for Transition Costs 200,000 205 49 - 94,577 - 50 Total Additions on which true-up does not apply = 387,782 0 229 51 -		Other Additions: (please explain in detail the nature of the item)				0	
46 RSVA Reserve (1580) 64,024 47 Reserves for Transition Costs 200,000 48 Reserves for rebate payment 94,577 50 Total Additions on which true-up does not apply = 387,782 0 29 51 -				3,261		3,261	
47 Reserves for Transition Costs 200,000 48 Reserves for rebate payment 94,577 49 + 0 50 Total Additions on which true-up does not apply = 387,782 0 29 51 - <			+	,		25,920	
48 Reserves for rebate payment 94,577 9 49 + 387,782 0 29 50 Total Additions on which true-up does not apply = 387,782 0 29 51 = 387,782 0 29 52 Deduct: - - - - 53 = -				,			
49+++++50Total Additions on which true-up does not apply=387,7820295152Deduct:5354CCA adjustments55CEC adjustments<				,			
51 Deduct: .<			+	0.,011			
52 Deduct: - - - 53 - - - - 54 CCA adjustments - - - - 55 CEC adjustments - <td< td=""><td></td><td>Total Additions on which true-up does not apply</td><td>=</td><td>387,782</td><td>0</td><td>29,181</td><td></td></td<>		Total Additions on which true-up does not apply	=	387,782	0	29,181	
53 CA adjustments - - - 54 CCA adjustments - - - 55 CEC adjustments - - - - 56 Depreciation and amortization adjustments - - - - - 57 Gain on disposal of assets per financial statements -		Doduct:					
54 CCA adjustments - - - 55 CEC adjustments - - - - 56 Depreciation and amortization adjustments -<							
55 CEC adjustments - - - - 56 Depreciation and amortization adjustments - - - - 57 Gain on disposal of assets per financial statements - - - - - 58 Financing fee amorization - considered to be interest expense for PILs -		CCA adjustments	-			0	
57Gain on disposal of assets per financial statements58Financing fee amorization - considered to be interest expense for PILs59Imputed interest income on Regulatory Assets60Donations - amount deductible for tax purposes<		•	-			0	
58 Financing fee amorization - considered to be interest expense for PILs - - - 59 Imputed interest income on Regulatory Assets - - - - 60 Donations - amount deductible for tax purposes - - - - 61 Income from joint ventures or partnerships - - - - - 62 -<						0	
59Imputed interest income on Regulatory Assets60Donations - amount deductible for tax purposes61Income from joint ventures or partnerships626364			-			0	
60Donations - amount deductible for tax purposes61Income from joint ventures or partnerships62 </td <td>59</td> <td>Imputed interest income on Regulatory Assets</td> <td></td> <td></td> <td></td> <td>0</td> <td></td>	59	Imputed interest income on Regulatory Assets				0	
626364656667Ontario capital tax adjustments to current or prior year6869Changes in Regulatory Asset balances70 <td< td=""><td>60</td><td>Donations - amount deductible for tax purposes</td><td>-</td><td></td><td></td><td>0</td><td></td></td<>	60	Donations - amount deductible for tax purposes	-			0	
63646566734<		Income from joint ventures or partnerships	-			0	
64656673467Ontario capital tax adjustments to current or prior year73468734 <t< td=""><td></td><td></td><td>-</td><td></td><td></td><td>0</td><td></td></t<>			-			0	
6667Ontario capital tax adjustments to current or prior year-734-6869Changes in Regulatory Asset balances7071Other deductions: (Please explain in detail the nature of the item)154,670-72Prospectus & underwriting fees-154,670154,47373Income not earned on movement of Regulatory A/Cs-8,421,5058,42174Deferred cost deductible (market ready)-458,55745875458,557	64					0	
67Ontario capital tax adjustments to current or prior year-7346869Changes in Regulatory Asset balances70700 ther deductions: (Please explain in detail the nature of the item)71Other deductions: (Please explain in detail the nature of the item)154,670-72Prospectus & underwriting fees-154,67015473Income not earned on movement of Regulatory A/Cs-8,421,5058,42174Deferred cost deductible (market ready)-458,55745875458,557			-			0	
6869Changes in Regulatory Asset balances7071Other deductions: (Please explain in detail the nature of the item)72Prospectus & underwriting fees-154,67015473Income not earned on movement of Regulatory A/Cs-8,421,5058,42174Deferred cost deductible (market ready)-458,55745875		Ontario conital tax adjustmente to sument as price year	-	704		0 734	
69Changes in Regulatory Asset balances-Image: Constraint of the item-Image: Constraint of the item7070-11<		Ontano capital tax adjustments to current or prior year		/ 34		/34 0	
7071Other deductions: (Please explain in detail the nature of the item) <t< td=""><td></td><td>Changes in Regulatory Asset balances</td><td></td><td></td><td></td><td>0</td><td></td></t<>		Changes in Regulatory Asset balances				0	
72 73Prospectus & underwriting fees-154,67015473 74Income not earned on movement of Regulatory A/Cs-8,421,5058,42174 75Deferred cost deductible (market ready)-458,5574587500	70		-			0	
73Income not earned on movement of Regulatory A/Cs-8,421,5058,42174Deferred cost deductible (market ready)-458,55745875458,557			-	454.070		0	
74 Deferred cost deductible (market ready) - 458,557 458 75 - - - - 458,557 458						154,670 8,421,505	
75			-			458,557	
	75		-			0	
		Total Deductions on which true-up does not apply	=	9,035,466	0	9,035,466	
77 6 6 6 6 7 78 6							

A	В	С	D	Е	F
PILS TAXES - EB-2010-					
Corporate Tax Rates Exemptions, Deductions, o	r Threshold	S		1	/ersion 2009
Utility Name: Hydro One Br					
Reporting period: 2002					
-					Table 1
Rates Used in 2002 RAM PI	Ls Applicati	ons for 2002			
Income Range		0		200,001	
) RAM 2002	Year	to 200,000		to 700,000	>700,000
2 Income Tax Rate	Teal	200,000		700,000	
Proxy Tax Year	2002				
Federal (Includes surtax)		13.12%		26.12%	26.12%
and Ontario blended Blended rate		6.00% 19.12%		6.00%	12.50%
Biended rate		19.12%		34.12%	38.62%
Capital Tax Rate		0.300%			
LCT rate		0.225%			
) Surtax		1.12%			
Ontario Capital Tax Exemption **	MAX \$5MM	100,000			
Federal Large					
Corporations Tax	MAX \$10MM	300,000			
Exemption **					
**Exemption amounts	must agre	e with the i	soard-appr	oved 2002	ZRAM
PILs filing					
3					
Expected Income Tax Pater	e for 2002 er	d Conital Ta	v Evomations	for 2002	Table 2
Expected Income Tax Rates Income Range	5 101 2002 al	o Capital Ta	Exemptions	200,001	
Expected Rates		to		to	>700,000
)	Year	200,000		700,000	
Income Tax Rate					
Current year Federal (Includes surtax)	2002 2002	13.12%		26.12%	26.12%
Ontario	2002	6.00%		6.00%	12.50%
Blended rate	2002	19.12%		32.12%	38.62%
5					
Capital Tax Rate	2002	0.300%			
7 LCT rate 3 Surtax	2002 2002	0.225% 1.12%			
Julian	MAX				
Ontario Capital Tax		100,000			
Ontario Capital Tax Exemption *** 2002	\$5MM				
Exemption *** 2002 Federal Large					
Exemption *** 2002 Federal Large Corporations Tax	\$5MM MAX \$10MM	300,000			
Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002	MAX \$10MM		ith the Boa	rd's instru	uctions
Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 *** Allocation of exemption	MAX \$10MM tions mus		ith the Boa	rd's instru	uctions
Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac	MAX \$10MM tions mus		ith the Boa	rd's instru	
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption 	MAX \$10MM tions mus tivities.	t comply w		rd's instru	uctions Table 3
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated act Input Information from Utilitie Income Range 	MAX \$10MM tions mus tivities.	t comply w 2002 Tax Retu 0		200,001	Table 3
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac Input Information from Utilities Income Range 	MAX \$10MM tions mus tivities. ty's Actual 2	t comply w 2002 Tax Retu 0 to		200,001 to	Table 3
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac Input Information from Utilities Income Range 	MAX \$10MM tions mus tivities.	t comply w 2002 Tax Retu 0		200,001	Table 3
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated act Input Information from Utilitien Income Range Income Tax Rate 	MAX \$10MM tions mus tivities. ty's Actual 2	t comply w 2002 Tax Retu 0 to		200,001 to	Table 3
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac Input Information from Utilities Income Range 	MAX \$10MM tions mus tivities. ty's Actual 2 Year	t comply w 2002 Tax Retu 0 to		200,001 to	Table 3
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac Input Information from Utilitien Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario 	MAX \$10MM tions mus tivities. ty's Actual 2 Year	t comply w 2002 Tax Retu 0 to 200,000 13.12% 6.00%		200,001 to 700,000 22.12% 9.75%	Table 3 700,000 26.12% 12.50%
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac ***Allocation of exemption regarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate 	MAX \$10MM tions mus tivities. ty's Actual 2 Year	t comply w 2002 Tax Retu 0 to 200,000 13.12%		200,001 to 700,000 22.12%	Table 3 >700,000 26.12%
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac input Information from Utili Income Range Income Tax Rate <i>Current year</i> <i>Federal (Includes surtax)</i> <i>Ontario</i> Blended rate 	MAX \$10MM tions mus tivities. ty's Actual 2 Year	t comply w 2002 Tax Retu 0 to 200,000 13.12% 6.00% 19.12%		200,001 to 700,000 22.12% 9.75%	Table 3 >700,000 26.12% 12.50%
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac ***Allocation of exemption regarding regulated ac Input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate 	MAX \$10MM tions mus tivities. ty's Actual 2 Year	t comply w 2002 Tax Retu 0 to 200,000 13.12% 6.00%		200,001 to 700,000 22.12% 9.75%	Table 3 >700,000 26.12% 12.50%
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac input Information from Utilition Income Range Income Tax Rate <i>Current year</i> <i>Federal (Includes surtax)</i> <i>Ontario</i> Blended rate Capital Tax Rate 	MAX \$10MM tions mus tivities. ty's Actual 2 Year	t comply w 2002 Tax Retu 0 to 200,000 13.12% 6.00% 19.12% 0.300%		200,001 to 700,000 22.12% 9.75%	Table 3 >700,000 26.12% 12.50%
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac ***Allocation of exemption regarding regulated ac Input Information from Utilition Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Bernal Capital Tax Rate Currate Surtax Ontario Capital Tax 	MAX \$10MM tions mus tivities. ty's Actual 2 Year 2002 MAX	t comply w 2002 Tax Retu 0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12%		200,001 to 700,000 22.12% 9.75%	Table 3 >700,000 26.12% 12.50%
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac input Information from Utilition Income Range Income Tax Rate <i>Current year</i> <i>Federal (Includes surtax)</i> <i>Ontario</i> <i>Blended rate</i> Blended rate Surtax Ontario Capital Tax Exemption * 	MAX \$10MM tions mus tivities. ty's Actual 2 Year 2002	t comply w 2002 Tax Retu 0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225%		200,001 to 700,000 22.12% 9.75%	Table 3 >700,000 26.12% 12.50%
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac input Information from Utili Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Blended rate Surtax Ontario Capital Tax Exemption * Federal Large 	MAX \$10MM tions mus tivities. ty's Actual 2 Year 2002 2002 MAX \$5MM MAX	t comply w 2002 Tax Retu 0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 143,455		200,001 to 700,000 22.12% 9.75%	Table 3 >700,000 26.12% 12.50%
 Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 ***Allocation of exemption regarding regulated ac ***Allocation of exemption regarding regulated ac Input Information from Utilition Income Range Income Tax Rate Current year Federal (Includes surtax) Ontario Blended rate Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * 	MAX \$10MM tions mus tivities. ty's Actual 2 Year 2002 MAX \$5MM	t comply w 2002 Tax Retu 0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12%		200,001 to 700,000 22.12% 9.75%	Table 3 >700,000 26.12% 12.50%
Exemption *** 2002 Federal Large Corporations Tax Exemption *** 2002 *** Allocation of exemp regarding regulated ac Input Information from Utili Income Range Income Tax Rate <i>Current year</i> Federal (Includes surtax) Ontario Blended rate Capital Tax Rate LCT rate Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax	MAX \$10MM tions mus tivities. ty's Actual 2 Year 2002 MAX \$5MM MAX \$10MM	t comply w 002 Tax Retu 0 to 200,000 13.12% 6.00% 19.12% 0.300% 0.225% 1.12% 143,455 0	irns	200,001 to 700,000 22.12% 9.75% 31.87%	Table 3 700,000 26.12% 12.50% 38.62%

	A B	С	D	E	F	GH	H	I	J	K		1 M	
1	PILs TAXES - EB-2010-	0	0			<u> </u>		•	-	IX.			
2	Analysis of PILs Tax Account 1562												
3	Utility Name: Hydro One Brampton Reporting period: 2002	Networks Inc.		Sign Convention		incrosso: - f		0010000					Version 2009.1 0
5				Sign Conventio				eciease					0
6													
7													
8	Year start: Year end:	8/1/2001 12/31/2001		1/1/2002 12/31/2002		1/1/2003 12/31/2003		1/1/2004 12/31/2004		1/1/2005 12/31/2005		1/1/2006 4/30/2006	Total
9 10	rear end:	12/31/2001		12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006	TOLAI
	Opening balance: =			0		0				0		0	0
11	Board-approved PILs tax +/-	0		0		0		0_	_	0		0	0
12	proxy from Decisions (1)					0		0		0		0	0
	PILs proxy from April 1, 2005												
13	- input 9/12 of amount						_						0
14	True-up Variance +/- Adjustment Q4, 2001 (2)												0
	True-up Variance +/-	-		-			-	-	_				0
15	Adjustment (3)											-782,603	-782,603
	Deferral Account Variance	_		-									
16	Adjustment Q4, 2001 (4)			-			_	_					0
47	Deferral Account Variance +/- Adjustment (5)											0	0
17	Adjustments to reported +/-	-					-		_			0	0
18	prior years' variances (6)												0
10	Carrying charges (7) +/-	_						_					
19	PILs billed to (collected -	_		_		-	_	-					0
20	from) customers (8)	0											0
21													
	Ending balance: # 1562	0		0	_	0		0	_	0	_	-782,603	-782,603
23 24													
24													
26	Uncollected PILs												
27	NOTE: The purpose of this workshee	at is to show the r	ຠດນ	ement in Accourt	nt 1562 w	hich establish	nas th	ha racaivabla fr	om	or liability to rat	anava	are	
	For explanation of Account 1562 plea											513.	
30				-						·			
31 32	Please identify if Method 1, 2 or 3 w	vas used to acco	bun	t for the PILS p	roxy and	recovery. Al	NSW	/ER:					
	(1) (i) From the Board's Decision - s					•			002.				
34 35	Please insert the Q4, 2001 pl If the Board gave more than o	•		-				, 2002.					
36	(ii) If the Board approved different		-		-	• • •	-	E13.					
37	(iii) Column G - In 2003, the initial	estimate should	incl	ude the Q4 2001	1 PILs tax	proxy and the	e 200	02 PILs tax prov	•				
38 39	(iv) Column I - The Q4 2001 PILs	· ·			•								
	(v) Column K - The 2002 PILs tax (vi) Column M - The 2005 PILs tax			•				o Pils lax prox	y no	om April 1 to De	ameos	er 31, 2005.	
40 41				•		•							
42 43	(2) From the Ministry of Finance Varia trued up in 2002, 2003 and for t										2001	proxy has to be	
43		ne penoù Januar	у 1-	· IVIAI CIT 51, 2004	+. mput t		i ule v	whole year reco	Unci				
	(3) From the Ministry of Finance Varia			•					eads	sheet.			
46 47	The true-up will compare to the	2002 proxy for 20	002	, 2003, 2004 and	a January	1 to March 3	1, 20	105.					
48	(4) From the Ministry of Finance Varia			•								proxy has to be	
49 50	trued up in 2002, 2003 and for t	he period Januar	y 1-	• March 31, 2004	4. Input t	ne deferral va	rianc	ce in the whole	yea	r reconciliation.			
51	(5) From the Ministry of Finance Varia	ance Column, une	der	Future True-ups	s, Part IV	a, cell I181, of	f the [·]	TAXCALC spre	eads	sheet.			
52 53	The true-up will compare to the			•									
	(6) The correcting entry should be sh	own in the vear th	ne e	entry was made.	The true	-up of the cari	ryina	charges will ha	ave	to be reviewed.			
55		-		-			. 9		-				
56 57	(7) Carrying charges are calculated o	n a simple intere	st b	asis.									
	(8) (i) PILs collected from customers f							-		-	-	•	
59	components for Q4, 2001and 20								il 20	04, the PILs re	cover	y was based on t	he
60 61	2002 PILs tax proxy recovered I The 2005 PILs tax proxy is bein	•		•		II SHEET / OF T	ne 20	UU4 KAIVI.					
62		•				d							
63 64	(ii) Collections should equal: (a) th by the PILs volumetric proxy ra			•	,	• •		-	•	,	•		
65	plus, (b) customer counts by cl	• •				,			Jan			t,	
67						•		•	the 2	2004 RAM, she	et 7,		
68													
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 73													
74	(9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes												
75 76	will have to include amounts from	1562 and from 15	590.										
76 77													
<u> </u>													

TAB 14 SCHEDULE 0.0 APPENDIX 3 2003 SIMPIL MODEL

	Α	В	С	D	E
1	PILs TAXES - EB-2010-	D	0		Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
4 5	Reporting period: 2003			Input Cell Formula in Cell	
-	Days in reporting period:	365	days		
	Total days in the calendar year:	365	days		
8					
	BACKGROUND				
10	Has the utility reviewed section 149(1) ITA to confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
13	Was the utility recently acquired by Hydro One				
15	and now subject to s.89 & 90 PILs?		Y/N		
01					
	Is the utility a non-profit corporation? (If it is a non-profit corporation, please contact the Rates Manager at the OEB)		Y/N		
18	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	ОСТ	Y/N		
	shared among the corporate group?	LCT	Y/N	-	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT	1/11	2%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
23 24	Accounting Year End		Date	12-31-2003	
20	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS)				
	USE BOARD-APPROVED AMOUNTS				
30 31	Rate Base (wires-only)			211,672,968	
52	Common Equity Ratio (CER)			45.00%	
5	1-CER			55.00%	
50	Target Return On Equity			9.88%	
	Debt rate			7.00%	
40	Market Adjusted Revenue Requirement			17,560,389	
72					7 050 007
	1999 return from RUD Sheet #7			7,853,867	7,853,867
	Total Incremental revenue Input: Board-approved dollar amounts phased-in			9,706,522	
47	Amount allowed in 2001			3,235,507	3,235,507
48	Amount allowed in 2002			3,235,507	
49	Amount allowed in 2003 and 2004 (will be zero due to Bill 210				0
50 51	unless authorized by the Minister and the Board) Amount allowed in 2005 - Third tranche of MARR re: CDM			_	0
51	Other Board-approved changes to MARR or incremental revenue			-	0
53					0
54	Total Regulatory Income				14,324,881
55	Equity			05 252 920	
56 57	Equity			95,252,836	
58	Return at target ROE			9,410,980	
59					
60 61	Debt			116,420,132	
62	Deemed interest amount in 100% of MARR			8,149,409	
63					
64 65	Phase-in of interest - Year 1 (2001) ((D43+D47)/D41)*D61			5,146,346	
	Phase-in of interest - Year 2 (2002)			6,647,878	
67	((D43+D47+D48)/D41)*D61				
	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69 70	((D43+D47+D48)/D41)*D61 (due to Bill 210) Phase-in of interest - 2005			8,149,409	
71					
72					

1	A PILs TAXES - EB-2010-	B	C Initial	D	E M of F	F M of F	G Tax	Н
2	PILS DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)		Estimate		Filing Variance	Filing Variance	Returns	
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
	0 Utility Name: Hydro One Brampton Networks Inc.						Version 2009.1	
8	Reporting period: 2003						Column	
	Days in reporting period: Total days in the calendar year:		days days				Brought From	
11 12			\$		\$		TAXREC \$	
13 14	I) CORPORATE INCOME TAXES							
15			14 224 001		12 400 202		07 704 400	
17	Regulatory Net Income REGINFO E53	'	14,324,881		13,409,302		27,734,183	
19	BOOK TO TAX ADJUSTMENTS Additions:							
21	Depreciation & Amortization Employee Benefit Plans - Accrued, Not Paid	2 3	9,600,202 263,000		2,812,246 -200,000		12,412,448 63,000	+1
	Tax reserves - beginning of year Reserves from financial statements - end of year	4			0 353,625		0 353,625	
	Regulatory Adjustments - increase in income Other Additions (See Tab entitled "TAXREC")	5			0		0	
26 27	"Material" Items from "TAXREC" worksheet Other Additions (not "Material") "TAXREC"	6 6			0 18,781		0 18,781	
28 29	"Material Items from "TAXREC 2" worksheet Other Additions (not "Material") "TAXREC 2"	6			0		0	
30	Items on which true-up does not apply "TAXREC 3"				1,114,646		1,114,646	
31 32	Deductions: Input positive numbers							
33 34	Capital Cost Allowance and CEC Employee Benefit Plans - Paid Amounts	7 8	7,215,016 90,000		5,340,690 -90,000		12,555,706 0	
35	Items Capitalized for Regulatory Purposes Regulatory Adjustments - deduction for tax purposes in Item 5	9 10	0		0		0	
37	Interest Expense Deemed/ Incurred Tax reserves - end of year	11 4	6,647,878		2,999,111		9,646,989	
39	Reserves from financial statements - beginning of year Contributions to deferred income plans	4		 	144,843		144,843	
41	Contributions to pension plans	3		 	0		0	
	Interest capitalized for accounting but deducted for tax Other Deductions (See Tab entitled "TAXREC")	11			0		0	
44 45	"Material" Items from "TAXREC" worksheet Other Deductions (not "Material") "TAXREC"	12 12			0		0	
46 47	Material Items from "TAXREC 2" worksheet Other Deductions (not "Material") "TAXREC 2"	12 12			0		0	
48 49	Items on which true-up does not apply "TAXREC 3"				2,883,170		2,883,170	
50	TAXABLE INCOME/ (LOSS)		10,235,189		6,230,786	Before loss C/F	16,465,975	
	BLENDED INCOME TAX RATE							
54	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%		-1.9996%		36.62%	
55 56	REGULATORY INCOME TAX		3,952,830		2,077,079	Actual	6,029,909	
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							
	Ontario							
67	Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	15 16	211,672,968 100,000		68,475,638 48,875		280,148,606 148,875	
69	Taxable Capital		211,572,968		68,524,513		279,999,731	
71	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
72 73	Ontario Capital Tax		634,719		205,280		839,999	
	<i>Federal Large Corporations Tax</i> Base	18	211,672,968		84,080,096		295,753,064	
76 77	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	19	300,000 211,372,968		-300,000 83,780,096		0 295,753,064	
78 79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		0.0000%		0.2250%	
80	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	
	Net LCT		360,955		304,489		665,444	
	III) INCLUSION IN RATES			 	L	L	L	
	Income Tax Rate used for gross- up (exclude surtax)		37.50%		·		 	
	Income Tax (proxy tax is grossed-up)	22	6,324,528			Actual 2003	<u>5,973,856</u>	
92	LCT (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)	23 24	577,528 634,719			Actual 2003 Actual 2003	481,025 839,999	
93 94								
-	Total PILs for Rate Adjustment MUST AGREE WITH 2002 RAM DECISION	25	7,536,775			Actual 2003	7,294,880	
97								
	IV) FUTURE TRUE-UPS			 	DD ((DD)	L		
101	IV a) Calculation of the True-up Variance In Additions:				DR/(CR)			
103	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year	3 4			-200,000 0			
	Reserves from financial statements-end of year Regulatory Adjustments	4 5			353,625 0			
106	Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2	6 6			0			[]
108	In Deductions - positive numbers Employee Benefit Plans - Paid Amounts	8		 	-90,000			
110	Items Capitalized for Regulatory Purposes	9	 	 	-30,000		L	
112	Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E206)	10 11		 	0 1,497,580	L		
114	Tax reserves claimed in current year Reserves from F/S beginning of year	4			0 144,843			
116	Contributions to deferred income plans Contributions to pension plans	3 3			0			
117	Other deductions "Material" Items TAXREC Other deductions "Material" Item TAXREC 2	12 12			0			
119		26		=	-1,398,798			
121	Income Tax Rate (including surtax) from 2003 Utility's tax return			x	36.62%			
				-				ل ــــــ

	Α	В	С	D	E	F	G	н
	PILs TAXES - EB-2010- PILs DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
	TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)				Variance K-C	Variance Explanation		
5	0			 			Version 2009.1	
	Utility Name: Hydro One Brampton Networks Inc. Reporting period: 2003							
8 9	Days in reporting period:	365	days				Column Brought	
10	Total days in the calendar year:		days				From	
11 12			\$	 	\$		TAXREC \$	
13 123								
124	Income Tax Effect on True-up adjustments			=	-512,240			
125 126	Less: Miscellaneous Tax Credits	14			56,053			
127	Total Income Tax on True-ups				-568,293			
129								
130 131	Income Tax Rate used for gross-up (exclude surtax)			 	35.50%			
132 133	TRUE-UP VARIANCE ADJUSTMENT				(881,074)			
134	IV b) Calculation of the Deferral Account Variance caused by changes in legislation							
136	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)			 _=	10,235,189			
137 138	REVISED CORPORATE INCOME TAX RATE			x	36.62%			
139	REVISED REGULATORY INCOME TAX			 	3,748,126			[]
141			 	 			 	
143	Less: Revised Miscellaneous Tax Credits			.	56,053		·	
144 145	Total Revised Regulatory Income Tax			=	3,692,073			[]
	Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell			1				
146 147					3,952,830			
148 149	Regulatory Income Tax Variance			=	(260,757)			
150	Ontario Capital Tax		 	 			 	
	Base Less: Exemption from tab Tax Rates, Table 2, cell C39			-	211,672,968 100,000			
153 154	Revised deemed taxable capital			.=.	211,572,968			
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	Regulatory Ontario Capital Tax Variance			=	0			·
160 161	Federal LCT							
162 163	Base Less: Exemption from tab Tax Rates, Table 2, cell C40			<u>-</u>	211,672,968 300,000			
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			
171	Revised Net LCT			=	360,955			
	Less: Federal LCT reported in the initial estimate column (Cell C82) Regulatory Federal LCT Variance				360,955			
174				-				
176	Actual Income Tax Rate used for gross-up (exclude surtax)				<u>35.50%</u>			
177	Income Tax (grossed-up) LCT (grossed-up)			++++	(404,274)			
179	Ontario Capital Tax			+	0			
	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	(404,274)			
182 183	TRUE-UP VARIANCE (from cell I132)			+	(881,074)			
184			 	 				
	Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)				(1,285,348)			
187 188	· · · · · · · · · · · · · · · · · · ·							
189								
	V) INTEREST PORTION OF TRUE-UP Variance Caused By Phase-in of Deemed Debt							
192				 	0.4.10.100		·	
194	Total deemed interest (REGINFO) Interest phased-in (Cell C37)		 		8,149,409 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						·	
	Other Interest Variances (i.e. Borrowing Levels							
200	Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G37+G42)				9,646,989		 	
202	Total deemed interest (REGINFO CELL D62)			 	8,149,409			
	Variance caused by excess debt				1,497,580			
205	Interest Adjustment for Tax Purposes (carry forward to Cell E112)				1,497,580			
207			 	 				
209	Total Interest Variance		 		3,952		<u> </u>	
210 211			}				 	[
<u> </u>			t	!	i i		j	1

	A			6	-	_
1		B LINE	C M of F	D Non-wires	E Wires-only	F
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Linninddorio	Return	
4		0	Return			
5					Version 2009.1	
6	Section A: Identification:					
7	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2003					
	Taxation Year's start date:					
	Taxation Year's end date:		365	dava		
12	Number of days in taxation year:		300	days		
	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				
	Does the utility carry on non-wires related operation?	Y/N				
	(Please complete the questionnaire in the Background questionnaire	worksh	eet.)			
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
	The actual categories of the income statements should be used.					
	If required please change the descriptions except for amortization, interest	t expense	e and provision for in	ncome tax		
26						
	Please enter the non-wire operation's amount as a positive number, the planet			ll amounts		
	in the "non-wires elimination column" as negative values in TAXREC and	TAXREC	2.			
29						
	Income:				0	
31 32	Energy Sales Distribution Revenue	+ +	278,229,106		0 278,229,106	
32 33	Other Income	+ +	1,975,934		1,975,934	
34	Miscellaneous income	+	1,973,934		1,975,954	
35		+			0	
36	Revenue should be entered above this line					
37						
	Costs and Expenses:					
39	Cost of energy purchased	-	225,829,689		225,829,689	
40	Administration	-	4,726,208		4,726,208	
41 42	Customer billing and collecting	-	3,122,073		3,122,073	
42 43	Operations and maintenance Amortization	-	5,580,399 12,412,448		5,580,399 12,412,448	
43 44	Ontario Capital Tax	-	800,040		800,040	
45	Reg Asset movement	_	000,040		000,040	
46		-			0	
47		-			0	
48		-			0	
49						
	Net Income Before Interest & Income Taxes EBIT	=	27,734,183	0	27,734,183	
	Less: Interest expense for accounting purposes	-	9,646,989		9,646,989	
52	Provision for payments in lieu of income taxes	-	4,025,418	0	4,025,418	
53	Net Income (loss) (The Net Income (loss) on the MoF column should equal to the net income (loss)	=	14,061,776	0	14,061,776	
54	per financial statements on Schedule 1 of the tax return.)					
55	·					
	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS: Provision for income tax		1 00E 440	0	4 005 440	
	Federal large corporation tax	+ +	4,025,418	0	4,025,418	
	Depreciation & Amortization	+	12,412,448	0	12,412,448	
	Employee benefit plans-accrued, not paid	+	63,000	0	63,000	
	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	
	Items on which true-up does not apply "TAXREC 3"		1,114,646	0	1,114,646	
	Material addition items from TAXREC 2	+	0	0	0	
	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69 70	Subtotal		17,969,137	0	17,969,137	
70	Guniolai		17,303,137	0	17,303,137	<u> </u>
72	Other Additions: (Please explain the nature of the additions)					
73	Recapture of CCA	+			0	
	Non-deductible meals and entertainment expense	+	18,781		18,781	
75	Capital items expensed	+			0	
76		+	0		0	
77		+			0	
78		+			0	
79 80	Total Other Additions	+	18,781	0	0 18,781	
80 81		=	10,701	0	10,701	
82	Total Additions	=	17,987,918	0	17,987,918	
83					,,,,	
84	Recap Material Additions:					
85			0	0	0	

	А	В	С	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		<u> </u>	
5				0	Version 2009.1	
86 87			0	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 94	Other additions (less than materiality level) Total Other Additions		18,781 18,781	0	18,781 18,781	
95			10,701	0	10,701	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	9,745,574		9,745,574	
	Cumulative eligible capital deduction	-	2,810,132		2,810,132	
	Employee benefit plans-paid amounts Items capitalized for regulatory purposes	-			0	
	Regulatory adjustments :				0	
102		-			0	
103		-			0	
	Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year	-	144,843	0	144,843	
	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-	2,883,170	0	0 2,883,170	
	Items on which true-up does not apply "TAXREC 3" Interest capitalized for accounting deducted for tax		2,000,170	0	2,885,170	
	Material deduction items from TAXREC 2		0	0	0	
	Other deduction items (not Material) from TAXREC 2	-	0	0	0	
112						
113			15,583,719	0	15,583,719	
	Other deductions (Please explain the nature of the deductions)					
	Charitable donations - tax basis Gain on disposal of assets	-			0	
117					0	
118					0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121						
122 123		=	15,583,719	0	15,583,719	
	Recap Material Deductions:					
125			0	0	0	
126			0	0	0	
127			0	0	0	
128			0	0	0	
129	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		0	0	0	
	Total Other Deductions		0	0	0	
133						
	TAXABLE INCOME	=	16,465,975	0	16,465,975	
136 137		-	0		0	
137					0	
	NET TAXABLE INCOME	=	16,465,975	0	16,465,975	
140						
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)	+	3,971,593		3,971,593	
143 144	Net Ontario Income Tax (Must agree with tax return) Subtotal	+	2,058,316 6,029,909	0	2,058,316 6,029,909	
	Less: Miscellaneous tax credits (Must agree with tax returns)		56,053	0	56,053	
	Total Income Tax	=	5,973,856	0	5,973,856	
147						
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax Rate (Must agree with tax return)		24.12%		24.12%	
150 151	Net Ontario Income Tax Rate (Must agree with tax return) Blended Income Tax Rate		12.50% 36.62%		12.50% 36.62%	
151			30.02%		30.02%	
	Section F: Income and Capital Taxes					
154						
	RECAP					-
4 - 0	Total Income Taxes	+	5,973,856	0	5,973,856	
	Ontario Capital Tax	+	839,999		839,999	
157			404.005		404.005	
157 158	Federal Large Corporations Tax	+	481,025		481,025	
157	Federal Large Corporations Tax		481,025 7,294,880	0	481,025	

	А	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	L Wires-only	Г
	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
7	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2003					
9						
10	TAX RESERVES					
11	Beginning of Year:					
13	Beginning of real.				0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21					0	
22	Total (carry forward to the TAXREC worksheet)		0	0	0	
23						
	End of Year:				0	
25	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(n)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
31	Other - Please describe				0	
32					0	
33					0	
	Insert line above this line					
35	Total (carry forward to the TAXREC worksheet)		0	0	0	
36						
37						
38 39	FINANCIAL STATEMENT RESERVES					
	Beginning of Year:					
40	beginning of real.				0	
42					0	
	Environmental				0	
	Other Liabilities (2405) - Allowance for doubtful accounts		144,843		144,843	
	Inventory obsolescence				0	
46	Property taxes				0	
	Other - Please describe				0	
	Other - Please describe				0	
49					0	
	Total (carry forward to the TAXREC worksheet)		144,843	0	144,843	
51	Fuel of Voors					
5∠ 53	End of Year:				0	
53 54					0	
	Environmental	ļ			0	
	Other Liabilities (2405) - Allowance for doubtful accounts		353,625		353,625	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Please describe				0	
	Other - Please describe				0	
61					0	
-	Insert line above this line					
62	Total (carry forward to the TAXREC worksheet)		353,625	0	353,625	
64					1-	

	Α	В	С	D	E	F
1			0	D	L	-
_	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC 2)		Corporate	Eliminations	Tax	
4	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
	RATEPAYERS ONLY		Return			
	Shareholder-only Items should be shown on TAXREC 3				Version 2009.1	
7						
	Utility Name: Hydro One Brampton Networks Inc.					
	Reporting period: 2003 Number of days in taxation year:		365			
	Materiality Level:		238,132			
12			200,102			
13						
14						
15	Section C: Reconciliation of accounting income to taxable income					
	Add:					
17		+			0	
18	Gain on sale of eligible capital property	+			0	
	Loss on disposal of assets	+			0	
	Charitable donations (Only if it benefits ratepayers) Taxable capital gains	++			0	
21	i anabie capital yallis	++			0	
	Scientific research expenditures deducted	+			0	
24		+			0	
	Capitalized interest	+			0	
26	Soft costs on construction and renovation of buildings	+			0	
	Capital items expensed	+			0	
	Debt issue expense	+			0	
	Financing fees deducted in books	+			0	
	Gain on settlement of debt	+			0	
	Interest paid on income debentures	+			0	
	Recapture of SR&ED expenditures Share issue expense	++			0	
	Write down of capital property	+			0	
	Amounts received in respect of qualifying environment trust	+			0	
	Provision for bad debts	+			0	
37		+			0	
38		+			0	
39		+			0	
40	Other Additions: (please explain in detail the nature of the item)	+			0	
41 42		+			0	
42		+ +			0	
44		+			0	
45		+				
46	Total Additions	=	0	0	0	
47						
	Recap of Material Additions:					
49			0	0	0	
50			0	0	0	
51 52			0	0 0	0	
52			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 62			0	0	0	
62 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 72			0	0	0	
72			0	0	0	
73			0	0	0	
			0	0	0	

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

	Α	В	С	D	E F
1	<u> </u>		0	D	
	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	Тах
6	(for "wires-only" business - see s. 72 OEB Act)		Тах		Return
7	()	Return		Manajan 2000 4
8 9	Utility Name: Hydro One Brampton Networks Inc.				Version 2009.1
10					
	Reporting period: 2003				
	Number of days in taxation year:		365		
13					
14 15					
	Section C: Reconciliation of accounting income to taxable income				
	Add:				
18					
	Recapture of capital cost allowance	+			0
	CCA adjustments	+			0
	CEC adjustments	+			0
	Gain on sale of non-utility eligible capital property Gain on sale of utility eligible capital property	+ +			0
	Loss from joint ventures or partnerships	+			0
25	Deemed dividend income	+			0
	Loss in equity of subsidiaries and affiliates	+			0
	Loss on disposal of utility assets	+			0
	Loss on disposal of non-utility assets Depreciation in inventory -end of year	+ +			0
	Depreciation and amortization adjustments	+			0
	Dividends credited to investment account	+			0
	Non-deductible meals	+			0
	Non-deductible club dues	+			0
	Non-deductible automobile costs Donations - amount per books	+	0		0
	Interest and penalties on unpaid taxes		0		0
	Management bonuses unpaid after 180 days of year end				0
38	Imputed interest expense on Regulatory Assets				0
39		+			0
	Ontario capital tax adjustments	+			0
41 42	Changes in Regulatory Asset balances	+			0
	Other Additions: (please explain in detail the nature of the item)	+			0
	Partnership income per T5013 (net of 2001 loss)	+	12,085		12,085
	Amortization of debt discount	+	25,920		25,920
	Regulayory assets contra	+	1,076,641		00.005
47 48	Total Additions on which true-up does not apply	=	1,114,646	0	38,005
	Deduct:				
50					
	CCA adjustments	-			0
	CEC adjustments	-			0
	Depreciation and amortization adjustments Gain on disposal of assets per financial statements	-			0
	Financing fee amorization - considered to be interest expense for PILs	-			0
	Imputed interest income on Regulatory Assets	-			0
	Donations - amount deductible for tax purposes	-			0
	Income from joint ventures or partnerships	-			0
59		-			0
60 61		-			0
62		-			0
63					0
	Ontario capital tax adjustments to current or prior year	-	39,999		<mark>39,999</mark>
65		-			0
66 67	Changes in Regulatory Asset balances	-			0
	Other deductions: (Please explain in detail the nature of the item)	-			0
	RSVA Reserve (1580)	-	64,024		64,024
	Reserves for Transition Costs	-	200,000		200,000
71	Reserves for rebate payment	-	94,577		94,577
	Prospectus & underwriting fees		154,606		154,606
	Income not earned on movement of Regulatory A/Cs	$\left - \right $	2,329,964		2,329,964
74 75	Deferred cost deductible (market ready) Total Deductions on which true-up does not apply	=	2,883,170	0	2,883,170
76		-	2,000,170	0	2,000,170
77					
_					

PILS TAXES - EB-2010- Version 2009.1 Utility Name : Hydro One Brampton Networks Inc. Reporting period: 2003 Table 1 Table 1 Table 1 Income Range 0 Advance of the second of the seco	1	^							.				
Corporate Tax Rates Version 2003.1 Exemptions, Deductions, or Thresholds Utility Name: Hydro One Brampton Networks Inc. Reporting period: 2003 Fab 1 Rate Used in 2002 RAM PLs Applications for 2002 Income Range 0 Income Range 0 0 > 700000 Income Range (Includes surfax) 13.12% 28.12% 26.12% And Ortario bended 6.00% 12.55% 12.55% Blended rate 19.12% 34.12% 38.62% Corporations Tax 11.2% 34.12% 38.62% Corporations Tax 11.12%	•	A PIL s TAXES - EB-2010-	В	С	D	E	F	G	H				
Exampleons, Deductions, or Thresholds Utility Name: Hydro One Brampion Networks Inc. Reporting period: 2003 Fate Used in 2002 RAM PLs Applications for 2002 Income Range 0 AM 2002 0 Vear 200,001 Proxy Tax Year 2002 Deficient Tax Rate 0 Proxy Tax Year 2002 Deficient Tax Rate 0 Proxy Tax Year 2002 Deficient Tax Rate 0.00% Deficient Tax Rate 0.00% Deficient Tax Rate 0.00% District Capital Tax MAX SimM 000.000 Strata 1.12% Corporations Tax MAX Strata 1.0000 Exemption: ** SiMM 000.000 Totario Lapital Tax MAX Strata 1.12% Corporations Tax MAX SiMM 000.000 700,000 Federal Income Tax Rates for 2003 and Capital Tax Exemptions for 2003 700,000 Income Range 0 200,001 700,000 <	2					١	Version 2009	1					
Utility Ame: Hydro One Brampton Networks Inc. Reporting period: 2003 Table 1 Income Rango to Name Control 1000 Topological 1000 RAM 2002 to Provy Tax Year 2002 Federal (Includes surtax) 13.12% 28.12% 26.12% Blended rate 13.12% 28.12% 28.62% Capital Tax Rate 0.020% 6.00% 12.59% Blended rate 0.300% 0 0 Capital Tax Rate 0.022% 0 0 Natax 1.12% 0 0 Capital Tax Rate 0.020% 0 0 Capital Tax Rate 0.000 12.2% 0 Federal Large 0.000 700000 700000 Income Range Tax Rates for 2003 and 0.0% 12.2%% 24.12% Bended rate		-	r Threshold	s		•		-					
Reporting particle 3200 Income Range 0 200,001 >700,000 RAM 2002 Vear 200,000 700,000 >700,000 Forderal (Includes surtax) 13,12% 28,12% 26,12% and Ontario blended 6,00% 6,00% 12,50% Bended rate 13,12% 24,12% 36,62% Capital Tax Rate 0,300% 1 1 Corporations Tax SMM 100,000 1 1 Corporations Tax SMM 300,000 1 1 Corporations Tax SMM 300,000 1 1 Corporations Tax SMM 300,000 1 1 Income Tax Rates for 2003 and Capital Tax Exemptions for 200,001 700,000 1 1 Expected Income Tax Rates for 2003<	4												
Table 1 Table 1 Table 1 RAM 2002 ver 2000 700000 RAM 2002 ver 2000 ver 2000 Prove Tax Year 2002 Federal (Includes surtax) 2002 2002 Federal (Includes surtax) 2002 Blended rate 13.12% 28.12% 28.12% Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2" Add Colspan="2">Colspan="2" Colspan="2" Colspan="2">Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" Colspan="2" NAX 300.000 Top 200.001 Colspan="2" NAX 2003 <th <="" colspan="2" td=""><td>5</td><td>Reporting period: 2003</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th>	<td>5</td> <td>Reporting period: 2003</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		5	Reporting period: 2003									
Rate Used in 2002 RAM PLs Applications for 2002 Income Tax. Rate Year 200,000 >700,000 Income Tax. Rate Year 2002 Proxy Tax Year 2002 Proxy Tax Year Proxy Tax Year 2002 Proxy Tax Year 2002 Proxy Tax Year 2002 Proxy Tax Year Proxy Tax Year 2002 Proxy Tax Year 2002 Proxy Tax Year 2002 Proxy Tax Year Peddral (Includes surfax) 13.12% 26.12% 26.12% 26.12% 26.12% Blended rate 10.12% 34.12% 36.62% Proxy Tax Proxy Tax Capital Tax Rate 0.200% Proxy Tax Proxy Tax Proxy Tax Proxy Tax Corporations Tax MAX 300.000 Proxy Tax Proxy Tax Proxy Tax Texeption amounts must agree with the Board-approved 2002 RAM PILs filling PILs filling PILs filling Income Range 0 0 200,001 700,000 Proxy Park Income Range 0 13.12% PILs filling PILS filling </td <td>6</td> <td></td>	6												
Income Range Image: Control of the second seco	7						Table 1						
RAM 2002 ver to to 700,000 Income Tax Rate 2002 2002 2002 2002 Proxy Tay Year 2002 2002 2002 2002 Federal (Includes surtax) 13.12% 26.12% 26.12% Bender are 19.12% 34.12% 36.62% Capital Tax Rate 0.300% 0 1 Capital Tax Rate 0.25% 0 0 Corporations Tax MAX 100.000 0 0 Surtax 1.12% 0 0 0 Corporations Tax MAX 300.000 0 0 Surtax 1.12% 0 0 0 Corporations Tax S10MM 300.000 0 0 Exemption ** S10MM 300.000 0 0 Exemption amounts must agree with the Board-approved 2002 RAM PLLS filling 0 Income Range 0 0 200.001 700000 Toto agrial Tax Rate <td< td=""><td>8</td><td></td><td>Ls Applicat</td><td></td><td>2</td><td>-</td><td></td><td></td><td></td><td></td><td></td></td<>	8		Ls Applicat		2	-							
Team Year 200,000 700,000 Proxy Tax Year 2002 2 2 Federal (includes surtax) 13.12% 26.12% 28.12% Blended rate 19.12% 34.12% 36.62% Capital Tax Rate 0.300% 1 1 Capital Tax Rate 0.300% 1 1 Ontario Capital Tax MAX 1.12% 1 1 Outario Capital Tax MAX 300,000 1 1 Corporations Tax SIMM 300,000 1 1 Exemption ** Federal Large MAX 300,000 1 1 Exemption ** SIMM 300,000 1 1 1 1 Exemption ** Federal Large MAX 300,000 1 <td< td=""><td>9</td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td></td<>	9					-							
Income Tax Rate 2002 Image: Contrained of the		RAM 2002					>700000						
Proxy Tax Year 2002 3.12% 26.12% 26.12% and Ontario blended 6.00% 6.00% 12.50% Blended rate 13.12% 34.12% 36.62% Capital Tax Rate 0.300%	1		Year	200,000		700,000	Ļ						
Federal (Includes surfax) 13.12% 26.12% 26.12% and Ontario blended 6.00% 8.00% 12.50% Blended rate 19.12% 34.12% 38.62% Capital Tax Rate 0.300% - - LCT rate 0.225% - - Surfax 11.2% - - Ontario Capital Tax MAX 100.000 - - Seemption ** SSMM 300.000 - - Corporations Tax MAX 300.000 - - Exemption amounts must agree with the Board-approved 2002 RAM - - PILs filing - - - - Expected Income Tax Rates for 2003 - - - - Income Range 0 200.000 - - - - Income Range 2003 13.12% 34.12% 36.62% - - Income Tax Rate 2003 1.32% 34.12% 36.62% - - </td <td></td>													
and Ontario blended 6.00% 6.00% 12.50% Blended rate 19.12% 34.12% 38.62% Capital Tax Rate 0.300%			2002										
Blended rate 19.12% 34.12% 38.62% Capital Tax Rate 0.300% - - Capital Tax Rate 0.225% - - Ontario Capital Tax MAX 100.000 - - Federal Large MAX 300,000 - - Federal Large MAX 300,000 - - Federal Large MAX 300,000 - - **Exemption ** \$5MM 300,000 - - **Exemption ** \$10MM 300,000 - - - **Exemption ** \$10MM 300,000 - - - Income Tax Rates for 2003 and Capital Tax Exemptions for 2003 - - - - Income Range 0 10 to >700000 - - Income Tax Rate 0 0 2003 6.00% - 12.50% - Blended rate 2003 0.300% - - - -<													
Capital Tax Rate 0.300% 0 0 LCT rate 0.225% 0 0 Surtax 1.12% 0 0 Ontario Capital Tax MAX 100,000 0 0 Exemption ** \$5MM 100,000 0 0 Exemption ** \$5MM 300,000 0 0 Exemption ** \$5MM 300,000 0 0 0 Exemption ** \$5MM 300,000 0	5												
LCT rate 0.225% 1 Surtax 1.12% 1 Ontario Capital Tax MAX 100.000 1 Exemption ** SSMM 100.000 1 Federal Large MAX 300.000 1 Exemption ** SIMM 300.000 1 Exemption ** Table 2 1 1 Expected Income Tax Rates for 2003 and Capital Tax Exemptions for 2003 > > Income Range 0 200,000 > > Income Tax Rate 00 12.50% 0	6	Blended rate		19.12%		34.12%	38.62%						
LCT rate 0.225% 1 Surtax 1.12% 1 Ontario Capital Tax MAX 100.000 1 Exemption ** SSMM 100.000 1 Federal Large MAX 300.000 1 Exemption ** SIMM 300.000 1 Exemption ** Table 2 1 1 Expected Income Tax Rates for 2003 and Capital Tax Exemptions for 2003 > > Income Range 0 200,000 > > Income Tax Rate 00 12.50% 0	7	Conital Tax Data		0.0000/									
Surtax 1.12% Image: Composition of the system of the													
Ontario Capital Tax MAX 100,000 Image: SMM 100,000 Exemption *** \$SMM 300,000 Image: SSMM 300,000 ***Exemption amounts must agree with the Board-approved 2002 RAM PILs filing Table 2 Expected Income Tax Rates for 2003 and Capital Tax Exemptions for 2003 >700000 Income Range 0 200,000 >700000 Expected Rates Year 200,000 700,000 >700000 Income Tax Rate 0 200,01 >700,000 >700,000 Current year 2003 6.00% 12.50% Blended rate 2003 13.12% 24.12% Ontario 2003 0.3225% Image: SSMM 100,000 Image: SSMM 100,000 Image: SSMM SSMM Corporations Tax 2003 1.12% Image: SSMM I	_												
Exemption ** \$5MM 100,000 Image (Corporations Tax (S10MM)) 300,000 Image (S10MM) 300,000 300,000 <t< td=""><td>U</td><td></td><td>MAY</td><td>1.12%</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	U		MAY	1.12%									
Federal Large Corporations Tax MAX \$10MM 300,000 Image: Corporation in the second corporation in the	1			100,000									
Corporations Tax WMA 300,000 Autors Exemption ** **00MM 300,000 Autors ***Exemption amounts must agree with the Board-approved 2002 RAM PILS filing Table 2 Expected Income Tax Rates for 2003 and Capital Tax Exemptions for 2003 >700000 Expected Rates 10 200,000 >700000 Income Range 0 200,000 >700000 Expected Rates Year 2000 12.50% Blended rate 2003 13.12% 24.12% Ontario 2003 1.25% 44.12% Blended rate 2003 1.25% 44.12% Outaria 2003 1.12% 44.12% Outaria 2003 1.25% 44.12% Corporations Tax 2003 1.22% 44.12% Corporations Tax 2003 1.22% 44.12% Corporations Tax \$10MM 300,000 44.12% Exemption *** 2003 \$5MM 100,000 55MM Income Range 0	1												
Exemption ** S1UMM Audit Audit ***Exemption amounts must agree with the Board-approved 2002 RAM PILs filing Table 2 Table 2 Expected Income Tax Rates for 2003 and Capital Tax Exemptions for 2003 Income Range 0 200,001 >700000 Income Tax Rate 1 1 2 Current year 2003 6.00% 12.50% Blended rate 2003 1.12% 34.12% 36.62% Capital Tax Rate 2003 0.25% 1 LCT rate 2003 0.226% 1 1 Stimtax 2003 5.5MM 100,000 1 1 Pederal Large MAX 300,000 1 1 1 Corporations Tax \$10MM 300,000 1 5700,000 1 ***Allocation of exemptions must comply with the Board's instructions regarding regulated activities. Table 3 1 Income Range 0 0 700,000 700,000 1		-		300.000									
**Exemption amounts must agree with the Board-approved 2002 RAM Price Filting Table 2 Expected Income Tax Rates for 2003 and Capital Tax Exemptions for 2003 Income Range 0 200,001 >700000 Expected Rates 1 0 201,001 >700000 Income Tax Rate 0 201,001 >700000 >700000 Income Tax Rate 0 0 24,12% Current year 2003 6.00% 12,50% Blended rate 2003 0.300% 0 0 Capital Tax Rate 2003 0.300% 0 0 Capital Tax Rate 2003 0.300% 0 0 0 Surtax 2003 0.300% 0 0 0 0 Surtax 2003 0.300% 0 <t< td=""><td>2</td><td></td><td>\$10MM</td><td>000,000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	2		\$10MM	000,000									
Table 2 Colspan="2">Table 2 Colspan="2">Table 2 Colspan="2">Table 2 Colspan="2">Table 3 Table 3 Table 3 Colspan="2">Table 3 Colspan="2">Table 3 Colspan="2">Table 3 Colspan="2">Table 3 Table 3			must agre	e with the	Board-app	roved 200							
Table 2 Expected Income Tax Rates for 2003 and Capital Tax Exemptions for 2003 Expected Rates to 200,000 >700000 Expected Rates Year 200,000 700,000 >700000 Income Tax Rate Income Tax R		•	must ayıt		app								
Expected Income Tax Rates for 2003 and Capital Tax Exemptions for 2003 Income Range 0 200,001 >700,000 Expected Rates Year 200,000 700,000 700,000 Income Tax Rate Year 2003 1 1 1 Current year 2003 13.12% 24.12% 24.12% Ontario 2003 6.00% 12.50% 36.62% Blended rate 2003 0.300% 1 1 Capital Tax Rate 2003 0.325% 1 1 Surtax 2003 1.12% 1 1 1 Ontario Capital Tax MAX 300,000 1 1 1 Storm Storm 1	3	rits illing											
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Expected Income Tax Rates for 2003 and Capital Tax Exemptions for 2003 Income Range 0 200,001 >700,000 Expected Rates Year 200,000 700,000 700,000 Income Tax Rate Year 2003 1 1 1 Current year 2003 13.12% 24.12% 24.12% Ontario 2003 6.00% 12.50% 36.62% Blended rate 2003 0.300% 1 1 Capital Tax Rate 2003 0.325% 1 1 Surtax 2003 1.12% 1 1 1 Ontario Capital Tax MAX 300,000 1 1 1 Storm Storm 1	5						Table 2						
Income Range 0 200,001 >700000 Expected Rates 1 1 5700000 Income Tax Rate 2003 200.000 >700000 Income Tax Rate 2003 200.000 >20.11 Current year 2003 13.12% 24.12% Ontario 2003 6.00% 12.50% Blended rate 2003 0.300% 12.50% Capital Tax Rate 2003 0.300% 10 LCT rate 2003 0.225% 1 100.000 Surtax 2003 1.12% 100.000 1 100.000 Federal Large MAX 300,000 1 100.000 1 100.000 Federal Large MAX 300,000 1		Expected Income Tax Rates	<mark>s for 2003 a</mark>	nd Capital Ta	ax Exemption	s for 2003							
Expected Rates to to to 700,000 Income Tax Rate Current year 2003 13.12% 24.12% Pederal (Includes surtax) 2003 6.00% 12.50% Blended rate 2003 0.312% 34.12% 36.62% Capital Tax Rate 2003 0.225% LCT rate 2003 11.12% Surtax 2003 1.12% Corporations Tax 2003 1.12% Surtax 2003 1.12% Surtax 2003 1.12% Surtax 2003 1.12% Surtax 2003 SiMM 100,000 Federal Large MAX \$100,000 Federal Large MAX \$100,000 700,000 Troon areage		Income Range											
Income Tax Rate 2003 Image: constraint of the second seco	8	Expected Rates		to		to	>700000						
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Capital Tax Rate 2003 0.300% Image: Complex	3												
LCT rate 2003 0.225% Image: Constraint of the second o	4	Blended rate	2003	19.12%		34.12%	36.62%						
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Exemption *** 2003 \$5MM 100,000 Image: Composition of the second s	8	Surtax		1.12%									
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Corporations Tax Exemption *** 2003MAX \$10MM300,000and an	9		\$5MM										
Corporations Tax Exemption *** 2003\$10MM300,000300,000****Allocation of exemptions must comply with the Board's instructions regarding regulated activities.Table 3Table 3Input Information from Utility's Actual 2003 Tax ReturnsIncome Range0200,001 toYear200,000700,000Income Tax RateCurrent year2003-Federal (Includes surtax)13.12%0.00%Blended rate19.12%0.00%Gapital Tax RateCapital TaxMAX \$5MM148,875Ontario Capital TaxMAX \$5MM148,875		-	MAX										
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Input Information from Utility's Actual 2003 Tax ReturnsIncome Range0200,001700,000Income Range0200,000700,000Year200,000200,000700,000Income Tax Rate200311Current year200311Federal (Includes surtax)113.12%0.00%24.12%Ontario119.12%0.00%36.62%Blended rate00.300%11Capital Tax Rate0.300%11LCT rate0.225%11SurtaxMAX \$5MM148,87511	2	regarding regulated ac	tivities.										
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totototo>700,000Year200,000700,000700,000700,000Income Tax Rate </td <td></td> <td></td> <td>ity's Actual</td> <td>2003 Tax Re</td> <td>turns</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			ity's Actual	2003 Tax Re	turns								
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Current year 2003 Image: mail of the state st	7		Year	200,000		700,000							
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Blended rate19.12%0.00%36.62%Capital Tax Rate000LCT rate0.300%00Surtax1.12%00Ontario Capital TaxMAX \$5MM148,875Image: Surtax		Federal (Includes surtax)											
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Exemption * \$5MM 148,875	5			1.12%									
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	5 6	Surtax Ontario Capital Tax		148 875									
	5 6	Surtax Ontario Capital Tax Exemption *		148,875									
Corporations lax 0 0	5 6	Surtax Ontario Capital Tax Exemption * Federal Large	\$5MM										
Exemption *	55 56 57	Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax	\$5MM MAX	0									
* Include copies of the actual tax return allocation calculations in your	5 6 7	Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption *	\$5MM MAX \$10MM	0									
aubmination, Ontaria OT00 mana 44, failand T0 Oak addie 00	5 6 7 8	Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the	\$5MM MAX \$10MM actual tax	0 x return all			in your						
submission: Ontario CT23 page 11; federal T2 Schedule 36	5 6 7 8	Surtax Ontario Capital Tax Exemption * Federal Large Corporations Tax Exemption * * Include copies of the	\$5MM MAX \$10MM actual tax	0 x return all			s in your						

	A	В	С	D	E	F	G	Н	I	J	K	L	M N	0
1														
2	2													
	· · · ·	pton I	Networks Inc.											
	Reporting period: 2003				Sign Convention	on:	for increase;	- for	decrease					0
	Voor stort		10/1/2001		1/1/2002		1/1/2003	>	1/1/2004		1/1/2005		1/1/2006	
														Total
			12/31/2001		12/01/2002		12/01/2000	<u>,</u>	12/31/2004		12/01/2000		4/30/2000	Total
	Opening balance:	=												
	Reard approved DIL a tax	. /	0		0		(ر 	0		0		0	0
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12								,			0		0	0
13														0
10		+/-							-		<u>.</u>			
14	•													0
		+/-												
							_		_				-881,074	-881,074
16		,					-		_					0
		+/-											404.074	404.074
17		./					_	-	-				-404,274	-404,274
18	-	-												0
	• • • • • • • • • • • • • • • • • • • •	+/-					-	-	-					
								_	_					0
	•	-	0											0
	from) customers (8)		0											U
														-1 285 348
			0						0		0		1,200,040	1,200,040
24														
26	Uncollected PILs													
	4 Adjustment Q4, 2001 (2)													
28 20												paye	rs.	
30		z pieda		ii i tui i	g i locedules lie			Disti	ibution officies a		AQ April 2003.			
31	Please identify if Method 1, 2	or 3 wa	as used to acco	ount	for the PILs pro	оху	and recovery.	ANS	WER:					
	(1) (i) From the Board's Decision	n - se	e Inclusion in Ra	ates	Part III of the TA	AXC	ALC spreadshe	et for	04 2001 and 20	02				
34	Please insert the Q4. 20)01 pro	xy in column C	ever	though it was a	ippro	ved effective M	arch	1, 2002.					
35	If the Board gave more	than o	ne decision in th	e ye	ar, calculate a w	reigh	ted average pro	oxy.						
36	(ii) If the Board approved dif	ferent a	amounts, input tl	he B	oard-approved a	amoi	unts in cells C13	3 and	l E13.					
37	(iii) Column G - In 2003, the i	nitial e	stimate should ir	nclu	de the Q4 2001 I	PILs	tax proxy and t	he 20	02 PILs tax prox	xy.				
38	(iv) Column I - The Q4 2001	PILs ta	ix proxy was rem	nove	ed from rates on	April	1, 2004 and th	e 200	02 PILs tax proxy	ren	nained.	_		
39	(v) Column K - The 2002 Pll	Ls tax	proxy applies to	Janu	uary 1 to March 3	31, 2	005, and the ne	ew 20	05 PILs tax prox	cy fro	om April 1 to Dec	emb	er 31, 2005.	
40	(VI) Column M - The 2005 Ph	Lstax	proxy will used to	ortn	e period from Ja	nuar	y 1 to April 30,	2006	•					
42	(2) From the Ministry of Finance	Variar	nce Column, und	der F	uture True-ups,	Part	IV a, cell 1132,	of the	e TAXCALC spre	ads	heet. The Q4, 20	001 p	proxy has to be	
43	trued up in 2002, 2003 and	d for th	e period Januar	y 1-	March 31, 2004.	. Inp	ut the variance	in the	e whole year rec	oncil	ation.			
44	(3) From the Ministry of Finance	Variar	nce Column und	ler F	uture True-ups	Part	IV a cell 1132	of the	e TAXCALC spre	shee	heet			
10		vana			atare mue apo,	i un		or un		,				
1 Pits TAXES: EB-200- 3 Version 200 2 Analysis of Pits Tax Account 1562: 3 Version 200 3 Utility Name: Hydro One Branpton Networks Inc. 5 Sign Convention: + for increase; - for decrease Version 200 4 Version 2003 1/1/2005 1/1/2005 1/1/2005 1/1/2005 7 Version 2003 1/2/2002 1/2/2002 1/2/2002 1/2/2005 1/1/2005 7 Version 2003 1/2/2002 1/2/2002 1/2/2002 1/2/2002 1/2/2002 1/2/2005 1/1/2005 10 Opening balance: = 0 <t< td=""><td></td></t<>														
1 PLS TAXES: EB-2010. Imagission PLS Tax Account 1582. Imagission PLS Tax Account 1582. 2 Until Name: Hydro One Brampton Networks Inc. Sign Convention: + for increase; - for decrease Imagission PLS Tax Account 1582. 3 Ottil Name: Hydro One Brampton Networks Inc. Sign Convention: + for increase; - for decrease Imagission PLS Tax Account 1582. 4 Reporting period: 2003 12/31/2004 11/12/004 11/12/006 7 Vest entit: 12/31/2004 12/31/2004 12/31/2004 12/31/2006 10 Opening balance: = 0														
1 Pits TAXES: EB-200- Analysis of Pits Tax Account 1592: 3 Until Wame: Hydro One Brampton Networks Inc. Reporting period: 2003 Sign Convention: • for Increase; • for decrease 0 Version 200 0 2 Until Wame: Hydro One Brampton Networks Inc. 10 Sign Convention: • for Increase; • for decrease 0 Version 200 0 3 Other Status Convention: • for Increase; • for decrease 0 0 0 10 Opening balance: • = 10 20 pening babalance: • = 10 20 pening balance: • = 10 20 pening balance: • = 1														
51	Board-approved PILs tax +/- 0<													
52	2													
ეკ 54	(6) The correcting entry should	he cha	wn in the vear th		ntry was made	The	true-up of the o	arrvin	na charaes will be		o he reviewed			
								лтуп	ig charges will he					

(8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM.
61 The 2005 PILs tax proxy is being recovered on a volumetric basis by class.

 (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.

In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.

In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.

(9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

TAB 14 SCHEDULE 0.0 APPENDIX 4 2004 SIMPIL MODEL

	Α	В	С	D	E
1	PILs TAXES - EB-2010-				
2	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
	Reporting period: 2004			Input Cell	
5				Formula in Cell	1
	Days in reporting period:	366	days		
	Total days in the calendar year:	366	days		
8 9	BACKGROUND				
	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
13					
14	Was the utility recently acquired by Hydro One and now subject to s.89 & 90 PILs?		Y/N		
			T/IN		
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	_	
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		2%	
	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
23 24	Accounting Year End		Date	12-31-2004	
20			2410	12 01 2004	
	MARR NO TAX CALCULATIONS				Regulatory
	SHEET #7 FINAL RUD MODEL DATA				Income
	(FROM 1999 FINANCIAL STATEMENTS) USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			211,672,968	
52	Common Equity Ratio (CER)			45.00%	
54	1-CER			55.00%	
50					
00	Target Return On Equity			9.88%	
39	Debt rate			7.00%	
41	Market Adjusted Revenue Requirement			17,560,389	
	1999 return from RUD Sheet #7			7,853,867	7,853,867
45	Total Incremental revenue			9,706,522	
	Input: Board-approved dollar amounts phased-in			0,.00,011	
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 52	Amount allowed in 2005 - Third tranche of MARR re: CDM			_	0
52 53	Other Board-approved changes to MARR or incremental revenue			-	0
54	Total Regulatory Income				14,324,881
55					,02 .,001
56	Equity			95,252,836	
57					
	Return at target ROE			9,410,980	
59 60	Debt			116 400 400	
61				116,420,132	
	Deemed interest amount in 100% of MARR			8,149,409	
63					
	Phase-in of interest - Year 1 (2001)			5,146,346	
65 66	((D43+D47)/D41)*D61 Phase-in of interest - Year 2 (2002)			6,647,878	
67	((D43+D47+D48)/D41)*D61			0,047,070	<u>.</u>
	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
	Phase-in of interest - 2005			8,149,409	
71					
72					

	А	В	С	D	E	F	G	Н
2	PILs TAXES - EB-2010- PILs DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
	TAX CALCULATIONS (TAXCALC) ("Wires-only" business - see Tab TAXREC)				Variance K-C	Variance Explanation		
	0 Utility Name: Hydro One Brampton Networks Inc.						Version 2009.1	
8	Reporting period: 2004						Column	
	Days in reporting period: Total days in the calendar year:	366 366	days days				Brought From	
11 12			\$		\$		TAXREC \$	
13 14	I) CORPORATE INCOME TAXES							
15	Regulatory Net Income REGINFO E53	1	14,324,881		13,532,762		27,857,643	
17	BOOK TO TAX ADJUSTMENTS							
19	<i>Additions:</i> Depreciation & Amortization	2	9,600,202		3,106,179		12,706,381	
21	Employee Benefit Plans - Accrued, Not Paid Tax reserves - beginning of year	3	263,000		-158,000		105,000	
23	Reserves from financial statements - end of year Regulatory Adjustments - increase in income	4			603,942		603,942	
	Other Additions (See Tab entitled "TAXREC") "Material" Items from "TAXREC" worksheet	6			0		0	+
27	Other Additions (not "Material") "TAXREC" "Material Items from "TAXREC 2" worksheet	6			69,066		69,066	
28 29	Other Additions (not "Material") "TAXREC 2"	6 6			13,539		13,539	
30 31	Items on which true-up does not apply "TAXREC 3"				3,329,926		3,329,926	
	<i>Deductions: Input positive numbers</i> Capital Cost Allowance and CEC	7	7,215,016		5,782,188		12,997,204	
	Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	8 9	90,000 0		-90,000 0		0	
36	Regulatory Adjustments - deduction for tax purposes in Item 5 Interest Expense Deemed/ Incurred	10 11	6,647,878		0 3,260,230		0 9,908,108	
38	Tax reserves - end of year Reserves from financial statements - beginning of year	4			0353,625		0 353,625)
40	Contributions to deferred income plans Contributions to pension plans	3			0		0	
42	Interest capitalized for accounting but deducted for tax Other Deductions (See Tab entitled "TAXREC")	11			0		0	
43 44 45	Other Deductions (See Tab entitied "TAXREC") "Material" Items from "TAXREC" worksheet Other Deductions (not "Material") "TAXREC"	12 12			0		0	
46	Material Items from "TAXREC 2" worksheet	12			0		0	
47 48	Other Deductions (not "Material") "TAXREC 2" Items on which true-up does not apply "TAXREC 3"	12			31,304 1,604,994		31,304 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 54	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	38.62%		-2.4994%		36.12%	
55 56	REGULATORY INCOME TAX		3,952,830		3,195,541	Actual	7,148,371	
57	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			3,332,030				7,140,237	
63	II) CAPITAL TAXES							
	Ontario							
67	Base Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	15 16	211,672,968 100,000		67,026,761 50,000		278,699,729 150,000)
69	Taxable Capital		211,572,968		67,076,761		278,549,729	
71	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
72 73	Ontario Capital Tax		634,719		200,930		835,649	
75	<i>Federal Large Corporations Tax</i> Base	18	211,672,968		83,230,548		294,903,516	, ,
76 77	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	19	300,000 211,372,968		-300,000 82,930,548		0 294,903,516	<u> </u>
78 79	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	20	0.2250%		-0.0250%		0.2000%	
80	Gross Amount of LCT before surtax offset (Taxable Capital x Rate)		475,589		114,218		589,807	,
	Less: Federal Surtax 1.12% x Taxable Income	21	114,634		107,017		221,651	
	Net LCT		360,955		7,201		368,156	F
	III) INCLUSION IN RATES							
-	Income Tax Rate used for gross- up (exclude surtax)	 	37.50%				·	
90	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22 23	6,324,528 577,528			Actual 2004 Actual 2004	7,146,297 368,212	
91 92 93	Ontario Capital Tax (no gross-up since it is deductible)	23 24	<u>634,719</u>			Actual 2004 Actual 2004	835,649	
94	Total DILs for Data Adjustment MUST ACDEE MUTH 2000	٥F	7 500 775				0.050.450	
96	Total PILs for Rate Adjustment MUST AGREE WITH 2002 RAM DECISION	25	7,536,775			Actual 2004	8,350,158	
97 98			 					
100	<i>IV) FUTURE TRUE-UPS</i> IV a) Calculation of the True-up Variance				DR/(CR)			
101	In Additions: Employee Benefit Plans - Accrued, Not Paid	3			-158,000			
103	Tax reserves deducted in prior year Reserves from financial statements-end of year	4 4			0 603,942			[
105	Regulatory Adjustments Other additions "Material" Items TAXREC	5			0			
107	Other additions "Material" Items TAXREC 2 In Deductions - positive numbers	6			0			
109	Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes	<u>8</u> 9	·		-90,000			
111	Regulatory Adjustments	10			0			
113	Interest Adjustment for tax purposes (See Below - cell E206) Tax reserves claimed in current year	11 4	······		1,758,699 0			
115	Reserves from F/S beginning of year Contributions to deferred income plans	4 3			353,625 0			
117	Contributions to pension plans Other deductions "Material" Items TAXREC	3 12			0			
118 119	Other deductions "Material" Item TAXREC 2	12			0			
120 121	Total TRUE-UPS before tax effect	26		=	-1,576,382			
	Income Tax Rate (including surtax) from 2004 Utility's tax return			х	36.12%			1

	A	В	С	D	E	F	G	Н
	PILS TAXES - EB-2010- PILS DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)			· • • • • • • • • • • • • • • • • • • •	Variance	Variance		
4 5	("Wires-only" business - see Tab TAXREC) 0				K-C	Explanation	Version 2009.1	
	Utility Name: Hydro One Brampton Networks Inc. Reporting period: 2004							
8	Days in reporting period:	366	days				Column Brought	
10	Total days in the calendar year:	366	days				From	
11			\$		\$		TAXREC \$	
13 123								
124 125	Income Tax Effect on True-up adjustments			=	-569,389			
126 127	Less: Miscellaneous Tax Credits	14			2,074			
127	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	IV b) Calculation of the Deferral Account Variance caused by							
134	changes in legislation							
135	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial							-
136 137	estimate column)			=	10,235,189			
-	REVISED CORPORATE INCOME TAX RATE			x	36.12%			
	REVISED REGULATORY INCOME TAX			=	3,696,950			
	Less: Revised Miscellaneous Tax Credits				2,074			
143 144	Total Revised Regulatory Income Tax			=	3,694,876			
145	Less: Regulatory Income Tax reported in the Initial Estimate Column							
	(Cell C58)			-	3,952,830			
	Regulatory Income Tax Variance			=	(257,954)			
149 150	Ontario Capital Tax							
	Base Less: Exemption from tab Tax Rates, Table 2, cell C39			=	211,672,968 100,000			
	Revised deemed taxable capital			=	211,572,968			
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			
159 160	Regulatory Ontario Capital Tax Variance			=	0			_
161	Federal LCT Base				211,672,968			
163	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				0.2000%			
	Gross Amount Less: Federal surtax				420,346 114,634			
	Revised Net LCT			=	305,712			
	Less: Federal LCT reported in the initial estimate column (Cell C82)				360,955			
174	Regulatory Federal LCT Variance			=	(55,243)			
175 176	Actual Income Tax Rate used for gross-up (exclude surtax)				35.00%			
177 178	Income Tax (grossed-up) LCT (grossed-up)			+++++	(396,852) (84,990)			
179	Ontario Capital Tax			+	0			-
180 181	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	(481,842)			
	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)			····-	(1,301,013)			
187 188								
189 190	V) INTEREST PORTION OF TRUE-UP							
	Variance Caused By Phase-in of Deemed Debt							
193	Total deemed interest (REGINFO) Interest phased-in (Cell C37)				8,149,409 6,647,878			
195	Variance due to phase-in of debt component of MARR in rates						·	
197	according to the Board's decision				1,501,532			
198 199	Other Interest Variances (i.e. Borrowing Levels							
200					9,908,108			
202	Total deemed interest (REGINFO CELL D62)				8,149,409			
	Variance caused by excess debt				1,758,699			
	Interest Adjustment for Tax Purposes (carry forward to Cell E112)				1,758,699			
207 208	Total Interest Variance				-257,167			
209			- 					
210				·! · ·)		i	

	٨		0			_
1	A PILs TAXES - EB-2010-	B LINE	C M of F	D Non-wires	E Wires-only	F
	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.					
	Reporting period: 2004 Taxation Year's start date:					
	Taxation Year's end date:					
	Number of days in taxation year:		366	days		
12	Number of days in taxation year.		500	uays		
	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				
	Does the utility carry on non-wires related operation?	Y/N				
	(Please complete the questionnaire in the Background questionnaire	worksł	neet.)			
19						
20	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
	Section B: Financial statements data:					
22	Input unconsolidated financial statement data submitted with Tax returns.					
	The actual categories of the income statements should be used.					
25	If required please change the descriptions except for amortization, interest	t expens	e and provision for	income tax		
26						
	Please enter the non-wire operation's amount as a positive number, the pr			all amounts		
	in the "non-wires elimination column" as negative values in TAXREC and	TAXRE	C2.			
29						
	Income:					
31	Energy Sales	+	005 700 000		0	
32 33	Distribution Revenue Other Income	+ +	285,733,000 2,221,000		285,733,000 2,221,000	
34	Miscellaneous income	+	1,493,024		1,493,024	
35		+	1,433,024		1,495,024	
	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 45	Ontario Capital Tax	-	880,000		880,000	
45 46	Recovery of regulatory assets - expense	-			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	
E A	(The Net Income (loss) on the MoF column should equal to the net income (loss)					
54 55	per financial statements on Schedule 1 of the tax return.)					
	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:					
59	Provision for income tax	+	6,893,496	0	6,893,496	
	Federal large corporation tax	+	0		0	
	Depreciation & Amortization	+	12,706,381	0		
	Employee benefit plans-accrued, not paid	+	105,000	0	,	
	Tax reserves - beginning of year	+	0	0		
	Reserves from financial statements- end of year	+	603,942	0	603,942	
	Regulatory adjustments on which true-up may apply (see A66)	+	3,329,926	0	0 3,329,926	
	Items on which true-up does not apply "TAXREC 3" Material addition items from TAXREC 2	.	3,329,920			
- ·	Other addition items (not Material) from TAXREC 2	+	0 13,539	0		
68 69	Uner audition items (not material) nom raaked 2	+	13,539	0	13,539	
70	Subtotal		23,652,284	0	23,652,284	
71						ļ
72	Other Additions: (Please explain the nature of the additions)					
	Recapture of CCA	+			0	
	Non-deductible meals and entertainment expense	+	58,639		58,639	
	Capital items expensed - Computer equipment expensed for book	+	10,427		10,427	
76		+	0		0	
77		+			0	
78		+			0	
79 80	Total Other Additions	+	60.060		0	
80 81		=	69,066	0	69,066	
81	Total Additions	=	23,721,350	0	23,721,350	
83		-	20,721,000	0	20,721,000	ļ
	Recap Material Additions:					
85			0	0	0	

<u> </u>	A	В	С	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		1/ : 0000 /	
5			0		Version 2009.1	
86 87			0	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 94	Other additions (less than materiality level) Total Other Additions		69,066 69,066	0	69,066 69,066	
94 95			09,000	0	09,000	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	10,355,305		10,355,305	
	Cumulative eligible capital deduction	-	2,641,899		2,641,899	
	Employee benefit plans-paid amounts	-			0	
	Items capitalized for regulatory purposes	-			0	
101	Regulatory adjustments : CCA	-			0	
102	other deductions	-			0	
	Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year	-	353,625	0	353,625	
106	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-			0	
	Items on which true-up does not apply "TAXREC 3"		1,604,994	0	1,604,994	
	Interest capitalized for accounting deducted for tax	-			0	
	Material deduction items from TAXREC 2 Other deduction items (not Material) from TAXREC 2	-	0 31,304	0	0 31,304	
112	Other deduction items (not Material) from TAXREC 2	-	31,304	0	31,304	
113	Subtotal	=	14,987,127	0	14,987,127	
	Other deductions (Please explain the nature of the deductions)		,,		,,	
115	Charitable donations - tax basis	-			0	
	Gain on disposal of assets	-			0	
117		-			0	
118					0	
119 120	Total Other Deductions	-	0	0	0	
120		=	0	0	0	
122	Total Deductions	=	14,987,127	0	14,987,127	
123		•				
	Recap Material Deductions:					
125			0	0	0	
126 127			0	0	0	
127			0	0	0	
120			0	0	0	
	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		0	0	0	
132			0	0	0	
133			10 700 000			
	TAXABLE INCOME DEDUCT:	=	19,790,262	0	19,790,262	
135		-	0		0	
137		-	0		0	
138			5,075		5,075	
	NET TAXABLE INCOME	=	19,785,187	0	19,785,187	
140						
	Net Federal Income Tax (Must agree with tax return)	+	4,378,358	0	4,378,358	
143	Net Ontario Income Tax (Must agree with tax return) Subtotal	+ =	2,770,013 7,148,371	0	2,770,013 7,148,371	
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	2,074	0	2,074	
	Total Income Tax	=	7,146,297	0	7,146,297	
147						
	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax Rate (Must agree with tax return)	<u> </u>	22.12%		22.12%	
	Net Ontario Income Tax Rate (Must agree with tax return)		14.00%		14.00%	
151 152	Blended Income Tax Rate		<u>36.12%</u>		36.12%	
	Section F: Income and Capital Taxes					
153						
	RECAP					
	Total Income Taxes	+	7,146,297	0	7,146,297	
	Ontario Capital Tax	+	835,649		835,649	
	Federal Large Corporations Tax	+	368,212		368,212	
159			0.050.450		0.050.450	
160 161		=	8,350,158	0	8,350,158	
רמו						

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	Tax and Accounting Reserves		Corporate	Eliminations	Tax	
3	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
7	Utility Name: Hydro One Brampton Networks Inc.					
8	Reporting period: 2004					
9						
10	TAX RESERVES					
11						. <u> </u>
	Beginning of Year:					
13					0	
-	Reserve for doubtful accounts ss. 20(1)(I)				0	ļ
	Reserve for goods & services ss.20(1)(m)				0	ļ
	Reserve for unpaid amounts ss.20(1)(n)				0	ļ
	Debt and share issue expenses ss.20(1)(e)				0	ļ
	Other - Please describe				0	ļ
	Other - Please describe				0	
20					0	J
21					0	J
22	Total (carry forward to the TAXREC worksheet)		0	0	0	Ļ
23						
	End of Year:					
25					0	
	Reserve for doubtful accounts ss. 20(1)(I)				0	
	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
-	Other - Please describe				0	
31	Other - Please describe				0	
32 33					0	
	Incert line above this line				0	
	Insert line above this line		0		0	
35 36	Total (carry forward to the TAXREC worksheet)		0	0	0	I
30						
	FINANCIAL STATEMENT RESERVES					
39	FINANCIAL STATEMENT RESERVES					
40	Beginning of Year:				1	[
40					0	
42					0	
	Environmental				0	
_	Allowance for doubtful accounts		353,625		353,625	
	Inventory obsolescence		000,020		000,020	
	Property taxes				0	
	Other - Please describe				0	
	Other - Please describe				0	
49					0	
50	Total (carry forward to the TAXREC worksheet)		353,625	0	353,625	
51						
_	End of Year:					
53					0	
	Legal Claim		268,942		268,942	
	Environmental				0	
56	Allowance for doubtful accounts		335,000		335,000	
57	Inventory obsolescence				0	
	Property taxes				0	
	Other - Please describe				0	
60	Other - Please describe				0	
61					0	
60	Insert line above this line					
62						i
62 63	Total (carry forward to the TAXREC worksheet)		603,942	0	603,942	

1 UNE M of F Non-wires Wires-ony 3 TAX RETURN RECONLIATION (TAXREC 3) Corporate Eliminations Tax 3 TAX RETURN RECONLIATION (TAXREC 3) Return Version 2000-1 3 TAX Instruction (TAXREC 3) Return Version 2000-1 4 University law instands be shown on TAXREC 3 Return Version 2000-1 6 University law instands of the shown on TAXREC 3 Version 2000-1 Version 2000-1 6 University law instands of the shown on TAXREC 3 Version 2000-1 Version 2000-1 6 Mitterial (versity law instands of the shown on TAXREC 3) Version 2000-1 Version 2000-1 7 Internation Versity law instands of the shown on TAXREC 3 2000-0 2000-0 2000-0 10 Internation Versity law instands of the shown on TAXREC 3 2000-0 2000-		٨	В	С	D	E	F
2 PLA XAES- EB-2010- TXX RETURN RECONCIL XIT (XREC 2) Non-wires Presented Solver Non-wires Tax Non-wires Presented Solver Non-wires Tax Non-wires Presented Solver Non-wires Prese	1	A	D	C	D	E	Г
1 A. RETURN RECONCLATION (TAXEC 3) Image and the second s				M of F	Non-wires	Wires-only	
1 Interview only business - sets 72 OEB Act) Return Return 8 Shareholder-only lense should be shown on TAXREC 3 Return Version 2001. 9 Reprinting period: 2004. Soft Soft 9 Reprinting period: 2004. Soft Soft 9 Reprinting period: 2004. Soft Soft 10 Number of digits in baxilo on gasse in gasse in baxilo on gasse in gasse i							
R ATE PAYERS ONL* Return Version 2001 5 Sharehold compleme should be shown on TAXREC 3 -				· · ·	EIIIIIIIauons		
Barboldsh-only Items should be shown on TAXREC 3 Version 2004.1 Unity Name: Hydro One Brampton Networks Inc. 300 Reporting encir 2004 300 Inter of days in taxation year: 300 Name: Hydro One Brampton Networks Inc. 300 Inter of days in taxation year: 300 Inter of days in taxation year: 300 Section C: Reconciliation of accounting income to taxable income 730 Add: 1 Section C: Reconciliation of accounting income to taxable income 1 Add: 1 Demonstration of accounting income to taxable income 1 Socialitic resorts acpail ancome 4 Demonstration of accounting income to taxable income 1 Socialitic resorts acpail ancome 4 Demonstration of accounting income 4 Demonstration accounting income <						Return	
7 Utility Name: Hydro One Brampton Networks Inc.				Return		Vorsion 2000 1	
0 Ukly Name: Hydro Che Brampton Networks Inc. 0 <td></td> <td>Shareholder-only items should be shown on TAAREC 5</td> <td></td> <td></td> <td></td> <td>Version 2009.1</td> <td></td>		Shareholder-only items should be shown on TAAREC 5				Version 2009.1	
9 Reporting period: 3004 366 11 Marber of days in taxation year: 366 12 208-12 208-12 13 208-12 208-12 14 208-12 1 15 Section C. Reconciliation of accounting income to taxable income 1 16 Add 1 17 1 1 18 0 1353 10 is on dispool daysets 1 10 is on aslo of eligible capital propery + 1 10 is on dispool daysets + 1 10 is on aslo of eligible capital propery + 1 10 is on aslo of eligible capital propery + 1 10 is on aslo of eligible capital propery + 1 10 is on aslo of eligible capital propery + 1 10 is on aslo of eligible capital propery + 1 10 is on aslo or on aslow eligible capital propery + 1 11 factor aslow eligible capital propery + 1 12 periformacine toxable internot 1 1 12 periformacine toxable internot + 13 periformacine toxable internot </td <td></td> <td>Lifility Name, Hudre One Bromaten Networks Inc.</td> <td></td> <td></td> <td></td> <td></td> <td></td>		Lifility Name, Hudre One Bromaten Networks Inc.					
10 Material values of any interaction year: 386 11 Material values of a second in a second	0	Denerting period: 2004					
11 Matchily Level: 228.13 13				266			
12							
13		Materiality Level:		230,132			
14							
15 Section C: Reconciliation of accounting income to taxable income Image: Control Co							
10 Add:		Oraction O. Deconciliation of accounting income to touch la income					
17 B Gain on sale of eligible capital property + - 0 18 Loss on disposal of assets + - 0 19 Loss on disposal of assets + - 0 20 Charitable capital gains + 13.538 13.538 21 Catherine begenditures deducted + - 0 22 Catherine begenditures deducted + - 0 23 Catherine begenditures deducted + - 0 24 perfinancing desucted interest + - 0 0 25 Catherine begenditures deducted in books + - 0 0 26 Resequence of Catherine + - 0 0 0 26 Resequence of Catherine + - 0 0 0 0 0 27 Resequence of SR&ED expenditures + - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							
18 ann oasie of eligible capital property + - - 0 20 Charable donations (Only if it benefits ratepayers) + + - 0 21 Taxable contains (Only if it benefits ratepayers) + + - 0 22 Scientific research expenditures deducted + + - 0 22 Scientific research expenditures deducted + + - 0 23 Scientific research expenditures deducted + + - 0 24 Definancial forest + + - 0 25 Capitalized interest + + - 0 26 Distribute on construction and nervation of buildings + + - 0 27 Capital interest + + - 0 0 28 Financing fore solucted in books + + - 0 0 39 Inserting row opensed + + - 0 0 39 Inserting row opensed + + - 0 0 39 Inserting row opensed + + - 0 0 39 Inser		Add:				0	
19 Los on disposal of assess + - 0 21 Taxable capital gains + 13.539 - - 23 Contrable controls (Only if bondits rategayers) + + - 0 23 Scientific research expenditures deducted + + - 0 24 per financial statements + + - 0 25 Solt costs on construction and renovation of buildings + + - 0 27 Capital items expensed + + - 0 29 Financing fees deducted in books + + - 0 29 Financing fees deducted in books + + - 0 31 Interest paid on income debentures + + - 0 35 Analysis + - 0 0 36 Interest paid on income debentures + - 0 0 37 Analysis + - 0 0 38 Interest paid on income debentures + - 0 0 39 Forwishin feededuces + - 0 0 30 Forwishin fe		Coin on colo of olivible conital property				-	
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21 Taxabic capital gains + 13.539 13.539 23 Scientii c research expenditures deducted + - 0 24 perfinancial statements + - 0 25 Scientii c research expenditures deducted + - 0 26 Capital items expensed + - 0 27 Capital items expensed + - 0 29 Fridancing fees deducted in books + - 0 29 Fridancing fees deducted in books + - 0 31 Interest paid on incorine deberfures + - 0 31 Interest paid on incorine deberfures + - 0 33 Shate issue expense + - 0 34 Write down doptals property + - 0 35 Mrote down doptal diptopetry + - 0 36 Mrote down doptal diptopetry + - 0 37 Mrote down doptal diptopetry + - 0 36 Mrote down doptal diptopetry + - 0 37 Mrote down doptal diptopetry + - 0							
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23 Scientific research expenditures dokuted + <td></td> <td>l axable capital gains</td> <td></td> <td>13,539</td> <td></td> <td></td> <td></td>		l axable capital gains		13,539			
24per financial statements+ </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
22 Springer construction and renovation of buildings + 27 Springer construction and renovation of buildings + 27 Springer construction and renovation of buildings + 29 Frinzing fees deducted in books +	23	Scientific research expenditures deducted				-	
28Sec costs on construction and renovation of buildings+Image of the supersection o							
27Capital items expensed+Image of the second of the secon							
28Debt issue expense+030Gain on settlement of debt+031Interest paid on income debetnues+032Recepture of SR&ED expenditures+033Share issue expense+0034White down of capital properly+0035Amounts received in respect of qualifying environment trust+0036Provision for bad debts+000 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
29 Financing tees deducted in books + - - 0 31 Interest paid on income debentures + - - 0 31 Interest paid on income debentures + - - 0 33 Share issue expense + - - 0 34 Withe down of capital property + - 0 0 35 Arounts received in respect of qualifying environment trust + - 0 0 36 Provision for bad debts + - 0 0 37 - + - 0 0 38 Provision for bad debts + - 0 0 39 - + - 0 0 30 Other Additions: (please explain in detail the nature of the item) + + - 0 41 - - - - 0 0 42 - - - - 0 43 - - - 0 0 44 - - - - - 45 - - - - - 46							
30 Gain on settlement of debi + - - - 31 Interes paid on income debentures + - - - 32 Recepture of SR&ED expenditures + - - - 33 Share issue expense + - - - 34 Write down of capital property + - - - 35 Amounts received in respect of qualifying environment trust + - - - 36 Provision for bad debts + - - - 37 - - - - - 38 - - - - - 39 - - - - - 30 Other Additions: (please explain in detail the neture of the item) + - - - 41 - - - - - - 42 - - - - - 43 - - - - - 44 - - - - - 45 - - - - - 46 - -							
31 Interest paid on income debentures + -							
32 Recapture of SR&ED expenditures + - - 33 Share issue expense + - - 34 Write down of capital property + - - 35 Amounts received in respect of qualifying environment trust + - - 36 Provision for bad debts + - - - 37 - - - - - 38 - - - - - 39 - - - - - 30 Other Additions: (please explain in detail the nature of the item) + - - - 41 - - - - - - 42 - - - - - 43 - - - - - 44 - - - - - 44 - - - - - 44 - - - - - 45 - - - - - 46 Total Additions: - 1 0 0 51 - - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
33Share issue expense+<			+				
34 Write down of capital property + 35 Amounts received in regord of qualifying environment trust + 36 Provision for bad debts + 37 - + 38 - + 39 - + 34 - 40 Other Additions: (please explain in detail the nature of the item) + 41 - 42 - 43 - 44 - 44 - 45 - 46 - 47 - 48 Recap of Material Additions: <tr< td=""><td></td><td></td><td>+</td><td></td><td></td><td>0</td><td></td></tr<>			+			0	
38 Amounts received in respect of qualifying environment trust +			+			0	
36 Provision for bad debts + 0 0 37 + 0 0 38 + 0 0 39 + 0 0 39 + 0 0 39 + 0 0 39 + 0 0 39 + 0 0 40 0 0 0 41 + 0 0 42 + 0 0 43 + 0 0 0 44 - 1 0 0 0 44 - 0 0 0 0 45 - 0 0 0 0 46 Total Additions: - 0 0 0 47 - 0 0 0 0 0 48 Recap of Material Additions: - 0 0 0 0 51 - 0 0 0 0	34	Write down of capital property	+			0	
37 + - 0 38 + - 0 39 + - 0 40 Other Additions: (please explain in detail the nature of the item) + - 0 41 + - 0 0 42 + - 0 0 43 + - 0 0 44 - - 0 0 45 - - 0 0 46 Total Additions = 13,539 0 13,539 47 - - 0 0 0 48 Recap of Material Additions: - - 0 0 49 - 0 0 0 0 0 51 - 0 0 0 0 0 52 - 0 0 0 0 0 54 - 0 0 0 0 55 - 0 0 0 0 56 - 0 0 0 0 58 - 0 0 0 0 59 - 0 </td <td>35</td> <td>Amounts received in respect of qualifying environment trust</td> <td>+</td> <td></td> <td></td> <td>0</td> <td></td>	35	Amounts received in respect of qualifying environment trust	+			0	
38 + Image: second sec	36	Provision for bad debts	+			0	
38 + Image: second sec	37		+			0	
39 + Image: second sec	38		+			0	
41 + 0 42 + 0 43 + 0 44 - + 0 0 44 - - - - 0 44 - - - - 0 45 - - - - - 46 Total Additions = 13,539 0 13,539 47 - - - - - 48 Recap of Material Additions: = 10 0 0 50 - - - - - - 51 - - 0 0 0 0 52 - - 0 0 0 0 54 - 0 0 0 0 0 55 - - 0 0 0 0 56 - - 0 0 0 0 57 - - 0 0 0 0 58 - - 0 0 0 59	39		+			0	
41 + 0 42 + 0 43 + 0 44 - + 0 0 44 - - - - 0 44 - - - - 0 45 - - - - - 46 Total Additions = 13,539 0 13,539 47 - - - - - 48 Recap of Material Additions: = 10 0 0 50 - - - - - - 51 - - 0 0 0 0 52 - - 0 0 0 0 54 - 0 0 0 0 0 55 - - 0 0 0 0 56 - - 0 0 0 0 57 - - 0 0 0 0 58 - - 0 0 0 59	40	Other Additions: (please explain in detail the nature of the item)	+			0	
42+ </td <td>41</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>	41					0	
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44+Image: state of the			+			0	
45						0	
46 Total Additions = 13,539 0 13,539 47 Accap of Material Additions: 48 Recap of Material Additions: 49 0 0 0 0			+				
47 Accap of Material Additions: <		Total Additions	=	13,539	0	13.539	
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 0 56 0 0 0 0 58 0 0 0 0 59 0 0 0 0 60 0 0 0 0 61 0 0 0 0 62 0 0 0 0 63 0 0 0 0 64 0 0 0 0 65 0 0 0 0 64 0 0 0 0 65 0 0 0 0 66 0 0 0 0 67 0 0 0 0 71 <td< td=""><td></td><td>Recap of Material Additions:</td><td></td><td></td><td></td><td></td><td></td></td<>		Recap of Material Additions:					
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A	В	С	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	Тах	
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					
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 84 Deducti					
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 92	-			0	
	-			0	
93 94	-			0	
94 95 Other deductions: (Please explain in detail the nature of the item)	-			0	
96 Non-taxable load transfers	-	0		0	
97 OPEB Amounts Capitalized	-	31,304		31,304	
98	-	51,304		31,304	
99 Total Deductions	=	31,304	0	31,304	
100		31,304	0	51,504	
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					
	1	· · ·			

	٨	В	С	D	E	F
1	Α	D	U	U	E	Г
-	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	
	ITEMS ON WHICH TRUE-UP DOES NOT APPLY		Corporate	Eliminations	Tax	
	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7		0	Return			
	Utility Name: Hydro One Brampton Networks Inc.				Version 2009.1	
9 10						
-	Reporting period: 2004					
	Number of days in taxation year:		366			
13	× ×					
14						
15						
	Section C: Reconciliation of accounting income to taxable income Add:					
18	Auu.					
19	Recapture of capital cost allowance	+			0	
	CCA adjustments	+	192,862		192,862	
_	CEC adjustments	+			0	
	Gain on sale of non-utility eligible capital property Gain on sale of utility eligible capital property	+			0	
	Loss from joint ventures or partnerships	+ +			0	
	Deemed dividend income	+			0	
26	Loss in equity of subsidiaries and affiliates	+			0	
	Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets	+			0	
	Depreciation in inventory -end of year Depreciation and amortization adjustments	+ +			0	
	Dividends credited to investment account	+			0	
	Non-deductible meals	+			0	
	Non-deductible club dues	+			0	
	Non-deductible automobile costs	+			0	
	Donations - amount per books Interest and penalties on unpaid taxes		5,075		5,075	
	Management bonuses unpaid after 180 days of year end				0	
	Ontario capital tax adjustments		44,351		44,351	
39	· · ·	+			0	
	Changes in Regulatory Asset balances	+			0	
	Imputed interest expense on Regulatory Assets	+			0	
42 43	Other Additions: (please explain in detail the nature of the item)	+ +			0	
	Depreciation expensed via OM&A	+	172,973		172,973	
	Amortization of debt discount	+	25,920		25,920	
	Bill 4 deferred revenue		2,881,192			
	Partnership income		5,479			
48 49	Ontario specified tax credits	+	2,074	0	441,181	
49 50	Total Additions on which true-up does not apply	=	3,329,926	0	441,101	
	Deduct:					
52						
	CCA adjustments	-			0	
_	CEC adjustments	-			0	
	Depreciation and amortization adjustments Gain on disposal of assets per financial statements	-			0	
	Financing fee amorization - considered to be interest expense for PILs	-			0	
58	Imputed interest income on Regulatory Assets	-			0	
	Donations - amount deductible for tax purposes	-			0	
	Income from joint ventures or partnerships	-			0	
61 62	Ontario capital tax adjustments to current or prior year	-			0	
63	Sinano sapitar tax avjustments to surrent or prior year	-			0	
64	Changes in Regulatory Asset balances	-			0	
65		-			0	
	Assessment Notice	-			0	
67 68		-			0	
69		-			0	
	Other deductions: (Please explain in detail the nature of the item)	-			0	
71	Prospectus & underwriting fees	-	154,606		154,606	
_	RSVA	-	39,748		39,748	
	Income not earned on movement of Regulatory A/Cs		333,999		333,999	
74 75	Regulatory assets contra <u>Total Deductions on which true-up does not apply</u>	- =	1,076,641 1,604,994	0	1,076,641 1,604,994	
76			1,001,004	0	-1,001,004	
77						

A B C D E F Clis TAXES - EB-2010- Corporate Tax Rates Exemptions, Deductions, or Thresholds Mility Name: Hydro One Brampton Networks Inc. Teporting period: 2004 Version 2009. Rates Used in 2002 RAM PILs Applications for 2002 noome Range RAM 2002 Table 1 Rates Used in 2002 RAM PILs Applications for 2002 noome Tax Rate 700,000 >700,000 ncome Tax Rate 0 200,001 >700,000 ncome Tax Rate 0 200,001 >700,000 ncome Tax Rate 0.00% 6.00% 6.00% 12.12% 26.12% 26.12% 26.12% 26.12% 26.12% 38.62% 26.12% 38.62% 200,001 13.12% 26.12% 38.62% 200,000 12.8% 38.62% 200,000 12.8% 38.62% 200,000 12.8% 200,000 12.8% 20%		
Corporate Tax Rates Version 2009. Exemptions, Deductions, or Thresholds Juility Name: Hydro One Brampton Networks Inc. Reporting period: 2004 Table 1 Tastes Used in 2002 RAM PLs Applications for 2002 0 200,001 >700000 ncome Range 0 100 10 >700000 ncome Tax Rate 0 100 10 >700000 Proxy Tax Year 2002 13.12% 26.12% 26.12% Pederal (Includes surtax) 13.12% 26.12% 26.12% Park Tax Rate 0.300% 6.00% 12.50% Definition Stream 1.12% 34.12% 38.62% Diratio Explital Tax MAX 100.000 10 10 CT rate 0.225% 10 10 10 Corporations Tax \$10MM 300.000 11.12% 11 Carrate 0 250,001 400,001 11.128,000 Income Range 0 250,000 400,000 11.128,000 Income Range 10 2004		
Exemptions, Deductions, or Thresholds Utility Name: Hydro One Brampton Networks Inc. Reporting period: 2004 Table 1 Rates Used in 2002 RAM PLs Applications for 2002 ncome Range 0 200,001 RAM 2002 Year 2000,001 700,000 record and Ontario blended 6.00% 6.00% 12.50% Blended rate 19.12% 34.12% 38.62% CT rate 0.300% - - Stremption Tax MAX 1.12% - Stremption Tax StMM 300,000 - - Stremption Tax StMM 300,000 - - 1.12% CT rate 0 250,001 400,001 - 1.12%,000 - Steenption Tax StOMM 300,000 - - 1.128,000 - 1.128,000 -		
Jillity Name: Hydro One Brampton Networks Inc. Table 1 Table 1 Rates Used in 2002 RAM PLLs Applications for 2002 norme Range 0 200,001 to 700000 Foderal (Includes surtax) 13.12% 26.12% 26.12% Proxy Tax Year 2002 6.00% 6.00% 12.50% Blended rate 0.300% 6.00% 12.50% Datario Capital Tax Rate 0.300% 0 0 Car rate 0.300% 0 0 Stimm 10.0000 1 100 Car rate 0 250,001 400,001 1 12.800 Car rate 0 250,001 400,001 1 1 12.800 1 </td		
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Table 1 Rates Used in 2002 RAM PILs Applications for 2002 ncome Range 0 200,001 700,000 ncome Range 0 200,001 700,000 ncome Tax Rate 700,000 700,000 700,000 Proxy Tax Year 2002 26.12% 26.12% 26.12% Sederal (Includes surtax) 13.12% 26.12% 26.12% 26.12% Blended rate 19.12% 34.12% 38.62% 2000 CT rate 0.225% 2000 200000 200000 Datatic Capital Tax MAX 10.0000 200000 200000 StomM 300,000 200000 200000 200000 200000 Corporations Tax \$10MM 300,000 200000 200000 2000000 Comporation Stax \$10MM 300,000 200,001 1,128,000 Corporations Tax \$10MM 300,000 200,001 1,128,000 Corporations Tax \$10MM 300,000 200,001 1,128,000		
Rates Used in 2002 RAM PILs Applications for 2002 200,001 >700000 RAM 2002 Year 200,000 700,000 >700000 Proxy Tax Rate Image: Provide the second		
neome Range 0 200,000 700000 RAM 2002 Year 200,000 700000 ncome Tax Rate 2002 200000 700000 Proxy Tax Year 2002 200000 2000,000 2000,000 Federal (Includes surtax) 13.12% 26.12% 26.12% 26.12% Proxy Tax Year 2002 34.12% 38.62% 2000% 20.00% 20.00% 20.00% 20.00% 20.00% 20.25%		
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Year 200,000 700,000 ncome Tax Rate 202 2 Federal (includes surtax) 13,12% 26,12% 26,12% Federal (includes surtax) 13,12% 26,12% 26,12% and Ontario blended 6,00% 6,00% 12,50% Blended rate 19,12% 34,12% 38,62% Capital Tax Rate 0,300%		
Income Tax Rate 2002 2002 Proxy Tax Year 2002 26.12% 26.12% 26.12% Gederal (Includes surtax) 13.12% 26.12% 26.12% 26.12% and Ontario blended 6.00% 6.00% 12.50% Blended rate 19.12% 34.12% 38.62% Capital Tax Rate 0.300% 1 1.12% 0 1.50% 100.000 10000 110000 1102% 1100000 110000 1100000 1100000 1100000 1112% 1112% 1112% 1112% 1112% 1112% 1112% 1112% 1112% 1112% 1112% 1112% 1112% 1112% 1112% 1112%		
Proxy Tax Year 2002 Image: constraint of the second secon		
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Capital Tax Rate 0.300%		
CT rate 0.225% Surtax 1.12%		
CT rate 0.225% Surtax 1.12%		
Surtax 1.12% 1.12% Ontario Capital Tax MAX 100,000 Image: Comportation Stax \$5MM 100,000 Image: Comportation Stax MAX 300,000 Image: Comportation Stax		
Description Capital Tax MAX 100,000 Image featral Large MAX Corporations Tax \$5MM 300,000 Image featral Large MAX Corporations Tax \$10MM 300,000 Image featral Large MAX Corporations Tax \$10MM 300,000 Image featral Large Table 2 Exemption ** 0 250,001 400,001 to 1,128,000 Income Range 0 250,000 400,001 to 1,128,000 Income Tax Rate 1 1 1 1 1,128,000 1,128,000 Income Tax Rate 1		
Exemption ** \$5MM 100,000 Image: Comparison Stax MAX 300,000 Image: Comparison Stax MAX 300,000 Image: Comparison Stax Image: Compari		
Federal Large Corporations Tax MAX \$10MM 300,000 Image: Corporations Tax Table 2 Exemption amounts must agree with the Board-approved 2002 RAM Table 2 PILs filing Table 2 Expected Income Tax Rates for 2004 and Capital Tax Exemptions for 2004 noome Range 0 250,001 400,001 >1,128,000 Expected Rates to to to 10 1,128,000 >1,128,000 Income Tax Rate 2004 22.12% 22.12% 22.12% 22.12% 22.12% Current year 2004 13.12% 22.12% 22.12% 22.12% 22.12% Datario 2004 18.62% 27.62% 31.87% 36.12% Surtax 2004 1.12% 100,000		
MAA Stomm 300,000 Image **Exemption ** \$10MM 300,000 Image		
Exemption ** \$100000 **Exemption amounts must agree with the Board-approved 2002 RAM PILs filing Table 2 Table 2 Expected Income Tax Rates for 2004 and Capital Tax Exemptions for 2004 mome Range 0 250,001 400,000 Expected Rates 0 250,001 400,000 Income Tax Rate 0 250,000 400,000 1,128,000 Income Tax Rate 0 22.12% 22.12% 22.12% Current year 2004 13.12% 22.12% 22.12% 22.12% Ontario 2004 18.62% 27.62% 31.87% 36.12% Capital Tax Rate 2004 0.300%		
PILs filing Table 2 Table 2 Sepected Income Tax Rates for 2004 and Capital Tax Exemptions for 2004 ncome Range 0 250,001 400,000 1,128,000 ncome Tax Rate 0 250,001 400,000 1,128,000 ncome Tax Rate 0 22,12% 22,12% 22,12% Current year 2004 13,12% 22,12% 22,12% Current year 2004 13,12% 22,12% 22,12% Datario 2004 13,12% 22,12% 22,12% Corrent year 2004 0 14,00% Surtax 2024 14,00% Surtax 2004 13,12% 22,12% 22,12% Corporation Capital Tax MAX 1,500,000 <th <="" colspan="2" td=""></th>		
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Expected Income Tax Rates for 2004 and Capital Tax Exemptions for 2004 ncome Range 0 250,001 400,001 >1,128,000 Expected Rates 0 250,000 400,000 1,128,000 ncome Tax Rate 1 1 1 22.12% 22.12% Current year 2004 13.12% 22.12% 22.12% 22.12% Datario 2004 5.50% 5.50% 9.75% 14.00% Blended rate 2004 18.62% 27.62% 31.87% 36.12% Capital Tax Rate 2004 0.300%		
Expected Income Tax Rates for 2004 and Capital Tax Exemptions for 2004 ncome Range 0 250,001 400,001 >1,128,000 Expected Rates 0 250,000 400,000 1,128,000 ncome Tax Rate 1 1 1 22.12% 22.12% Current year 2004 13.12% 22.12% 22.12% 22.12% Datario 2004 5.50% 5.50% 9.75% 14.00% Blended rate 2004 18.62% 27.62% 31.87% 36.12% Capital Tax Rate 2004 0.300%		
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Ontario 2004 5.50% 5.50% 9.75% 14.00% Blended rate 2004 18.62% 27.62% 31.87% 36.12% Capital Tax Rate 2004 0.300% 27.62% 31.87% 36.12% Capital Tax Rate 2004 0.300% 27.62% 31.87% 36.12% Capital Tax Rate 2004 0.300% 2004 1.2% 2004 20.20% Surtax 2004 1.12% 2004 1.12% 2004		
Blended rate 2004 18.62% 27.62% 31.87% 36.12% Capital Tax Rate 2004 0.300% 31.87% 36.12% 31.87% 36.12%		
Capital Tax Rate 2004 0.300% Image: Constraint of the second		
CT rate 2004 0.200% Image: constraint of the second se		
CT rate 2004 0.200% Image: constraint of the second se		
Surtax20041.12%Image: Constant of Capital TaxMAX \$5MM100,000Image: Constant of Capital TaxExemption *** 2004\$5MM100,000Image: Constant of Capital TaxMAX \$50MM1,500,000Image: Constant of Capital TaxExemption *** 2004MAX \$50MM1,500,000Image: Constant of Capital TaxImage: Constant of Capital TaxExemption *** 2004MAX \$50MM1,500,000Image: Constant of Capital TaxImage: Constant of Capital TaxExemption *** 2004MAX \$50MM1,500,000Image: Constant of Capital TaxImage: Constant of Capital TaxExemption *** 2004Image: Constant of Capital TaxImage: Constant of Capital TaxImage: Constant of Capital TaxIncome Range0250,001400,001 to1,128,000Income Tax RateImage: Constant of Capital TaxImage: Capital TaxCurrent year2004Image: Capital TaxEdeeral (Includes surtax)13.12%22.12%Image: Constant of Capital Tax5.50%5.50%13.77%Image: Constant of Capital TaxImage: Capital TaxImage: Capital Tax		
Ontario Capital TaxMAX \$5MM100,000Image: Construction in the second		
Exemption*** 2004\$5MM*Federal Large Corporations Tax ExemptionMAX \$50MM1,500,000ISemption*** 20041,500,000I*** Allocation of exemptions must comply with the Board's instructions regarding regulated activities.Table 3nour Information from Utility's Actual 2004 Tax Returns ncome Range0250,001400,001 toIncome Range0250,000400,0001,128,000Year250,000400,0001,128,0001,128,000Income Tax RateIIICurrent year2004IIFederal (Includes surtax)13.12%22.12%22.29%22.12%Ontario5.50%5.50%13.77%14.00%		
Corporations Tax Exemption *** 2004MAX \$50MM1,500,000*** Allocation of exemptions must comply with the Board's instructions regarding regulated activities.Table 3regarding regulated activities.Table 3nput Information from Utility's Actual 2004 Tax Returns ncome Range0250,001400,001 toYear250,000400,0001,128,000ncome Tax Rate		
Corporations Tax Exemption *** 2004\$50MM1,500,000*** Allocation of exemptions must comply with the Board's instructions regarding regulated activities.Table 3regarding regulated activities.Table 3nput Information from Utility's Actual 2004 Tax ReturnsTable 3ncome Range0250,001400,001Year250,000400,0001,128,000ncome Tax Rate		
Exemption *** 2004Exemption *** 2004*** Allocation of exemptions must comply with the Board's instructionsregarding regulated activities.Table 3nout Information from Utility's Actual 2004 Tax Returnsncome Range0250,001400,001totototoYear250,000400,0001,128,000ncome Tax Rate13.12%22.12%22.29%Current year200413.12%22.12%22.12%Pederal (Includes surtax)13.12%5.50%13.77%14.00%		
regarding regulated activities. Table 3 nput Information from Utility's Actual 2004 Tax Returns ncome Range 0 250,001 400,001 >1,128,000 ncome Tax Rate Vear 250,000 400,000 1,128,000 Current year 2004 13.12% 22.12% 22.29% 22.12% Prederal (Includes surtax) 13.12% 5.50% 13.77% 14.00%		
Table 3 Table 3 nput Information from Utility's Actual 2004 Tax Returns ncome Range 0 250,001 400,001 >1,128,000 Ncome Tax Rate Vear 250,000 400,000 1,128,000 ncome Tax Rate Image: Current year 2004 Image: Current year 22.12% 22.29% 22.12% Pederal (Includes surtax) 13.12% 22.12% 5.50% 13.77% 14.00%		
nput Information from Utility's Actual 2004 Tax Returns ncome Range 0 250,001 400,001 >1,128,000 Image Image Image 1mage >1,128,000 >1,128,000 >1,128,000 >1,128,000 Image Image Image Image Image: State S		
ncome Range 0 250,001 400,001 >1,128,000 Year 250,000 400,000 1,128,000 >1,128,000 ncome Tax Rate 2004 10 10 22.12% 22.12% Current year 2004 13.12% 22.12% 22.29% 22.12% Ontario 5.50% 5.50% 13.77% 14.00%		
to to to to to 1,128,000 >1,128,000 ncome Tax Rate 250,000 400,000 1,128,000		
Year 250,000 400,000 1,128,000 ncome Tax Rate Current year 2004 Federal (Includes surtax) 13.12% 22.12% 22.29% 22.12% Ontario 5.50% 5.50% 13.77% 14.00%		
ncome Tax Rate 2004 Image: Current year 2004 2004		
Current year 2004 Image: colored state		
Federal (Includes surtax) 13.12% 22.12% 22.29% 22.12% Ontario 5.50% 5.50% 13.77% 14.00%		
Ontario 5.50% 5.50% 13.77% 14.00%		
Capital Tax Rate 0.300%		
_CT rate 0.200%		
Surtax 1.12%		
Ontario Capital Tax MAX 150,000		
Similar Some Some Some Some Some Some Some Some		
Federal Large MAX O		
Corporations Tax \$50MM 0		
Exemption *		
[•] Include copies of the actual tax return allocation calculations in your		
submission: Ontario CT23 page 11; federal T2 Schedule 36		

	A	В	С	D	E	F	G	Н		J	K	L	M	0
1	PILs TAXES - EB-2010-													
2	Analysis of PILs Tax Account	1562:												
3	Utility Name: Hydro One Bram	pton I	Networks Inc.											Version 2009.1
4	Reporting period: 2004				Sign Convention	on: 4	for increase;	- for	decrease					0
5														
6														
7														
8	Year start:		10/1/2001		1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006	
9	Year end:		12/31/2001	-	12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006	Total
10														
	Opening balance:	=												
11		,	0		0		0		0		0		0	0
	Board-approved PILs tax	+/-												
	proxy from Decisions (1)						0		0		0		0	0
	PILs proxy from April 1, 2005													
13	- input 9/12 of amount										-			0
	True-up Variance	+/-												
	Adjustment Q4, 2001 (2)													0
	True-up Variance	+/-												
	Adjustment (3)												-879,174	-879,174
	Deferral Account Variance													
	Adjustment Q4, 2001 (4)						-				-			0
	Deferral Account Variance	+/-												
	Adjustment (5)												-481,842	-481,842
	Adjustments to reported	+/-												
18	prior years' variances (6)						-				-			0
10	Carrying charges (7)	+/-												0
					-		_				_			0
	PILs billed to (collected	-	0											0
20	from) customers (8)		U											0
	Ending balance: # 1562		0		0		0	<u> </u>	0		0		-1,361,015	-1,361,015
	Lifeling balance. # 1302		0	•	0		0				0		1,001,010	1,001,010
23 24														
25														
	Uncollected PILs													
27														
28	NOTE: The purpose of this wor	rksheet	t is to show the r	nove	ement in Accoun	nt 150	62 which establis	shes	the receivable f	rom	or liability to rate	paye	rs.	
29	For explanation of Account 1562	2 pleas	e refer to Accou	Intin	g Procedures Ha	andb	ook for Electric D	Distri	bution Utilities a	nd F	AQ April 2003.			
30	Disease identify if Mathed 4. 2				for the DII o we									
32	Please identify if Method 1, 2				-	-	-							
33	 (1) (i) From the Board's Decision Please insert the Q4, 20 If the Board gave more (ii) If the Board approved dif 	on - se	e Inclusion in Ra	ates,	Part III of the TA	AXCA	ALC spreadshee	t for	Q4 2001 and 20	02.				
34	Please insert the Q4, 20	001 pro	xy in column C	ever	n though it was a	ppro	ved effective Ma	arch	1, 2002.					
35	If the Board gave more	than o	ne decision in th	e ye	ar, calculate a w	, eigh	ted average pro	xy.						
36	(ii) If the Board approved dif	ferent a	amounts, input t	he B	loard-approved a	amoi	unts in cells C13	and	E13.					
37	(iii) Column G - In 2003, the i	initial e	stimate should ir	nclud	de the Q4 2001 I	PILs	tax proxy and th	e 20	02 PILs tax prox	xy.				
38	(iv) Column I - The Q4 2001	PILs ta	ix proxy was ren	nove	ed from rates on	April	1, 2004 and the	200	2 PILs tax proxy	ren	nained.			
39	(v) Column K - The 2002 Pll	Ls tax p	proxy applies to	Janu	uary 1 to March 3	31, 2	005, and the new	w 20	05 PILs tax prox	cy fro	om April 1 to Dec	emb	er 31, 2005.	
40	(vi) Column M - The 2005 Pl	Ls tax	proxy will used for	or th	e period from Ja	nuar	y 1 to April 30, 2	006.						
41	(2) Frank that Ministry of Finance	Mania				D =		f 41				004		
	(2) From the Ministry of Finance											JUT p	broxy has to be	
43 44	trued up in 2002, 2003 and	u ior in	e penod Januar	y 1-	March 31, 2004.	. inp	ut the variance i	n the	e whole year reco	Unci				
	(3) From the Ministry of Finance	e Variar	nce Column, und	der F	uture True-ups.	Part	IV a. cell 1132. c	of the	e TAXCALC spre	ads	heet.			
46	The true-up will compare t				•				•					
47							•							
	(4) From the Ministry of Finance				•				•			001	proxy has to be	
49	trued up in 2002, 2003 and	d for th	e period Januar	y 1-	March 31, 2004.	. Inp	ut the deferral va	arian	ice in the whole	year	reconciliation.			
50 51	(5) From the Ministry of Einspee	Voriar		lor F		Dort		∖f th a			hoot			
	(5) From the Ministry of Finance									aus	neet.			
52 53	The true-up will compare t	o ine Z	002 proxy for 20	JUZ,	2003, 2004 and	Jan	uary i to March	51, Z	.005.					
	(6) The correcting entry should	be sho	wn in the vear th	ne er	ntry was made.	The	true-up of the ca	rryin	g charges will ha	ave	o be reviewed.			
55	.,				•		•		0 0					

56 (7) Carrying charges are calculated on a simple interest basis.

(8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001 and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 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.

(ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.

In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.

In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.

(9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes
 will have to include amounts from 1562 and from 1590.

TAB 14 SCHEDULE 0.0 APPENDIX 5 2005 SIMPIL MODEL

	A	В	С	D	E
1	PILs TAXES - EB-2010-	<u> </u>	Ŭ	5	Version 2009.1
	REGULATORY INFORMATION (REGINFO)				
	Utility Name: Hydro One Brampton Networks Inc.			Colour Code	
	Reporting period: 2005			Input Cell	_
5				Formula in Cell	1
	Days in reporting period:	365	days		
_	Total days in the calendar year:	365	days		
8 9	BACKGROUND				
-	Has the utility reviewed section 149(1) ITA to				
11	confirm that it is not subject to regular corporate				
12	tax (and therefore subject to PILs)?		Y/N		
13					
14	Was the utility recently acquired by Hydro One and now subject to s.89 & 90 PILs?		Y/N		
			T/IN		
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)				
	Are the Ontario Capital Tax & Large Corporations Tax Exemptions	OCT	Y/N		
20	shared among the corporate group?	LCT	Y/N		
	Please identify the % used to allocate the OCT and LCT exemptions in	OCT		3%	
22	Cells C65 & C74 in the TAXCALC spreadsheet.	LCT		3%	
	Accounting Year End		Date	12-31-2005	
20			2 0.10		
					Regulatory
	SHEET #7 FINAL RUD MODEL DATA (FROM 1999 FINANCIAL STATEMENTS)				Income
	USE BOARD-APPROVED AMOUNTS				
30					
31	Rate Base (wires-only)			211,672,968	
33	Common Equity Ratio (CER)			45.00%	
5	1-CER			55.00%	
50					
00	Target Return On Equity			9.88%	
39	Debt rate			7.00%	
	Market Adjusted Revenue Requirement			17,560,389	
43	1999 return from RUD Sheet #7			7,853,867	7,853,867
44	Total Incremental revenue			9,706,522	
_	Input: Board-approved dollar amounts phased-in			9,700,322	
47	Amount allowed in 2001			3,235,507	3,235,507
48	Amount allowed in 2002			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	Total Demulatory Income				0
54 55	Total Regulatory Income				17,560,388
	Equity			95,252,836	
57				00,202,000	<u>ــــــــــــــــــــــــــــــــــــ</u>
	Return at target ROE			9,410,980	
59					
	Debt			116,420,132	
61	Deemed interest encurt is 4000/ of MADD			0.4.40.400	
62 63	Deemed interest amount in 100% of MARR			8,149,409	
	Phase-in of interest - Year 1 (2001)			5,146,346	
65	((D43+D47)/D41)*D61			0,110,010	
	Phase-in of interest - Year 2 (2002)			6,647,878	
67	((D43+D47+D48)/D41)*D61				
	Phase-in of interest - Year 3 (2003) and forward			6,647,878	
69	((D43+D47+D48)/D41)*D61 (due to Bill 210)				
	Phase-in of interest - 2005			8,149,409	
71 72					
12			1		

	Α	В	С	D	E	F	G	Н
	PILs TAXES - EB-2010- PILs DEFERRAL AND VARIANCE ACCOUNTS	ITEM	Initial Estimate		M of F Filing	M of F Filing	Tax Returns	
3	TAX CALCULATIONS (TAXCALC)			 	Variance	Variance		
4 5	("Wires-only" business - see Tab TAXREC) 0				K-C	Explanation	Version 2009.1	
	Utility Name: Hydro One Brampton Networks Inc.							
8	Reporting period: 2005						Column	
9 10	Days in reporting period: Total days in the calendar year:		days days				Brought From	
11	······································				·····		TAXREC	
12 13	·	 	\$		\$		\$	
-	I) CORPORATE INCOME TAXES							
16	Regulatory Net Income REGINFO E53	1	17,560,388		13,700,555		31,260,943	
17 18	BOOK TO TAX ADJUSTMENTS							
19	Additions:		0.000.000	·	0.740.040		40.040.540	
21	Depreciation & Amortization Employee Benefit Plans - Accrued, Not Paid	2 3	9,600,202		3,710,316 150,000		13,310,518 150,000	
	Tax reserves - beginning of year Reserves from financial statements - end of year	4 4			0 620,265		0 620,265	
24	Regulatory Adjustments - increase in income	5			020,200		020,200	
25 26	Other Additions (See Tab entitled "TAXREC") "Material" Items from "TAXREC" worksheet	6			0		0	
27 28	Other Additions (not "Material") "TAXREC" "Material Items from "TAXREC 2" worksheet	6 6			45,378		45,378	
29	Other Additions (not "Material") "TAXREC 2"	6			0		0	
30 31	Items on which true-up does not apply "TAXREC 3"				7,658,110		7,658,110	
32	Deductions: Input positive numbers							
	Capital Cost Allowance and CEC Employee Benefit Plans - Paid Amounts	7 8	7,215,016		<u>6,401,619</u> 0		13,616,635 0	
35	Items Capitalized for Regulatory Purposes	9	0		0		0	
37	Regulatory Adjustments - deduction for tax purposes in Item 5 Interest Expense Deemed/ Incurred	10 11	8,149,409		0 1,390,349		0 9,539,758	
38	Tax reserves - end of year Reserves from financial statements - beginning of year	4			0 603,942		0 603,942	
40	Contributions to deferred income plans	3			003,942		003,942	
	Contributions to pension plans Interest capitalized for accounting but deducted for tax	3 11			0		0	
43	Other Deductions (See Tab entitled "TAXREC")				0		0	
44 45	"Material" Items from "TAXREC" worksheet Other Deductions (not "Material") "TAXREC"	12 12			0		0	
46 47	Material Items from "TAXREC 2" worksheet Other Deductions (not "Material") "TAXREC 2"	12 12			0 87,900		0 87,900	
48	C&DM 2005 Incremental OM&A expenses per C&DM Plan		550,000	·				
49 50	Items on which true-up does not apply "TAXREC 3"				6,581,665		<u>6,581,665</u>	L
51	TAXABLE INCOME/ (LOSS)		11,246,165		10,819,149		22,615,314	
52 53	BLENDED INCOME TAX RATE							
	Tab Tax Rates - Regulatory from Table 1; Actual from Table 3	13	36.12%		-0.0006%		36.12%	
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	Ŀ
62 63								
64	II) CAPITAL TAXES							
65 66	Ontario							
67	Base	15	211,672,968		65,108,701		276,781,669	
69	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3 Taxable Capital	16	225,000 211,447,968		-11,508 65,097,193		213,492 276,568,177	<u> </u>
70	Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3	17	0.3000%		0.0000%		0.3000%	
72								
73 74	Ontario Capital Tax		634,344		195,361		829,705	
75	Federal Large Corporations Tax Base	10	211 670 000		00.004.047		204 000 005	
77	Less: Exemption -Tax Rates - Regulatory, Table 1; Actual, Table 3	18 19	211,672,968 1,500,000		82,334,017 -1,500,000		294,006,985 0	
78 79	Taxable Capital		210,172,968		80,834,017		294,006,985	
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	
	Less: Federal Surtax 1.12% x Taxable Income	21	125,957		127,334		253,292	
85	Net LCT		241,846		19,375		261,221	
86 87	III) INCLUSION IN RATES							
88			00.101					
90	Income Tax Rate used for gross- up (exclude surtax)		36.12%					
91	Income Tax (proxy tax is grossed-up) LCT (proxy tax is grossed-up)	22 23	6,358,978 378,594			Actual 2005 Actual 2005	8,168,522 261,225	
93	De l (proxy tax is grossed-up) Ontario Capital Tax (no gross-up since it is deductible)	23 24	378,594 634,344			Actual 2005 Actual 2005	261,225 829,705	
94 95								
96	Total PILs for Rate Adjustment MUST AGREE WITH 2005	25	7,371,916	·		Actual 2005	9,259,452	
97 98	RAM DECISION							
99	IV) FUTURE TRUE-UPS							
	IV a) Calculation of the True-up Variance				DR/(CR)			
<u>10</u> 1	In Additions:	3			150,000			
102		, J	+		0	·		
102 103 104	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year	4		_	620,265			
102 103 104 105	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year							-
102 103 104 105 106 107	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC	4 4 5 6		 	0			
102 103 104 105 106 107 108	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments	4 4 5		·	0 0 0			
02 03 04 05 06 07 08 09 10	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 In Deductions - positive numbers Employee Benefit Plans - Paid Amounts	4 4 5 6 6 8		·				· ·
02 03 04 05 06 07 08 09 10 11	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 In Deductions - positive numbers	4 4 5 6 6		· · · · · · · · · · · · · · · · · · ·	0 0 0 0 0			
02 03 04 05 06 07 08 09 10 11 12 13	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 <i>In Deductions - positive numbers</i> Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E207)	4 5 6 6 8 9 10 11		· · · · · · · · · · · · · · · · · · ·	0 0 0 0 0 1,390,349			· ·
02 03 04 05 06 07 08 09 10 11 12 13 14 15	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 <i>In Deductions - positive numbers</i> Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E207) Tax reserves claimed in current year Reserves from F/S beginning of year	4 5 6 8 9 10 11 4 4			0 0 0 0 0 0 1,390,349 0 603,942			
02 03 04 05 06 07 08 09 10 11 12 13 14 15	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 <i>In Deductions - positive numbers</i> Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E207) Tax reserves claimed in current year Reserves from F/S beginning of year Contributions to deferred income plans	4 5 6 6 8 9 10 11 4 4 3			0			
02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 <i>In Deductions - positive numbers</i> Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E207) Tax reserves claimed in current year Reserves from F/S beginning of year Contributions to deferred income plans Other deductions "Material" Items TAXREC	4 5 6 6 8 9 10 11 4 4 3 3 12			0			
02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18	Employee Benefit Plans - Accrued, Not Paid Tax reserves deducted in prior year Reserves from financial statements-end of year Regulatory Adjustments Other additions "Material" Items TAXREC Other additions "Material" Items TAXREC 2 <i>In Deductions - positive numbers</i> Employee Benefit Plans - Paid Amounts Items Capitalized for Regulatory Purposes Regulatory Adjustments Interest Adjustment for tax purposes (See Below - cell E207) Tax reserves claimed in current year Reserves from F/S beginning of year Contributions to deferred income plans Contributions to pension plans	4 5 6 6 8 9 10 11 4 4 3 3			0			

	A	В	С	D	E	F	G	Н
	PILs TAXES - EB-2010-	ITEM	Initial		M of F	M of F	Тах	
	PILs DEFERRAL AND VARIANCE ACCOUNTS TAX CALCULATIONS (TAXCALC)		Estimate		Filing Variance	Filing Variance	Returns	
4	("Wires-only" business - see Tab TAXREC)				K-C	Explanation		
5 6	0 Utility Name: Hydro One Brampton Networks Inc.						Version 2009.1	
7	Reporting period: 2005							
8 9	Days in reporting period:	365	days				Column Brought	
	Total days in the calendar year:		days				From	
11 12			\$		 \$		TAXREC \$	
13			Ψ		Ų.		Ψ	
123 124	Income Tax Rate (including surtax) from 2005 Utility's tax return			х	36.12%			
125	Income Tax Effect on True-up adjustments			=	-442,118			
126 127	Less: Miscellaneous Tax Credits	14			0			
127		14			0			
129 130	Total Income Tax on True-ups				-442,118			
	Income Tax Rate used for gross-up (exclude surtax)				35.00%			
132	TRUE-UP VARIANCE ADJUSTMENT				(680,182)			
134					(000,102)			
	IV b) Calculation of the Deferral Account Variance caused by							
135 136	changes in legislation							
	REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial							
137 138	estimate column)				11,246,165			
139	REVISED CORPORATE INCOME TAX RATE			x	36.12%			
140 141	REVISED REGULATORY INCOME TAX				4,062,115			
142				 				t
143 144	Less: Revised Miscellaneous Tax Credits				0			
145	Total Revised Regulatory Income Tax			=	4,062,115			
146	Less: Regulatory Income Tax reported in the Initial Estimate Column			 				
147	(Cell C58)			-	4,062,115			
148 149	Regulatory Income Tax Variance			=	0			
150								
	<u>Ontario Capital Tax</u> Base			=	211,672,968			
153	Less: Exemption from tab Tax Rates, Table 2, cell C39	 			225,000		 	
154 155	Revised deemed taxable capital			=	211,447,968			
156	Rate - Tab Tax Rates cell C54			x	0.3000%			<u> </u>
157 158	Revised Ontario Capital Tax			=	634,344			
	Less: Ontario Capital Tax reported in the initial estimate column (Cell			- <u>-</u> -				<u> </u>
	C70) Regulatory Ontario Capital Tax Variance				634,344			
161								
	Federal LCT Base				211,672,968			
164	Less: Exemption from tab Tax Rates, Table 2, cell C40				1,500,000			
165 166	Revised Federal LCT			=	210,172,968			
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			
171 172	Revised Net LCT			=	241,846			
173	Less: Federal LCT reported in the initial estimate column (Cell C82)			-	241,846			
174 175	Regulatory Federal LCT Variance			=	0			
176	Actual Income Tax Rate used for gross-up (exclude surtax)			t	35.00%			
177 178	Income Tax (grossed-up)			+	0			
179	LCT (grossed-up)			+	0			
181	Ontario Capital Tax			+	0			
182	DEFERRAL ACCOUNT VARIANCE ADJUSTMENT			=	0			
183 184	TRUE-UP VARIANCE (from cell I132)			+	(680,182)			
185								
	Total Deferral Account Entry (Positive Entry = Debit) (Deferral Account Variance + True-up Variance)				(680,182)			
188								
189 190								
191	V) INTEREST PORTION OF TRUE-UP							
192 193	Variance Caused By Phase-in of Deemed Debt							
194	Total deemed interest (REGINFO)				8,149,409			
195 196	Interest phased-in (Cell C37)				<u>8,149,409</u>			
197	Variance due to phase-in of debt component of MARR in rates				0			
198 199	according to the Board's decision							
200	Other Interest Variances (i.e. Borrowing Levels							<u> </u>
201 202	Above Deemed Debt per Rate Handbook) Interest deducted on MoF filing (Cell G37+G42)				9,539,758			[`]
203	Total deemed interest (REGINFO CELL D62)			 	8,149,409			<u> </u>
204 205	Variance caused by excess debt				1,390,349			
206		 					 	
207 208	Interest Adjustment for Tax Purposes (carry forward to Cell E113)				1,390,349			
209	Total Interest Variance				-1,390,349			
210 211								
212		; ;	·				; ;	

			-			
	Α	B	С	D	E	F G
	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Тах		Return	
4	0		Return			
5					Version 2009.1	
6	Section A: Identification:					
7	Utility Name: Hydro One Brampton Networks Inc.					
	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				
	Does the utility carry on non-wires related operation?	Y/N				
	(Please complete the questionnaire in the Background questionnaire	-	heet.)			
19						
	Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K					
21						
	Section B: Financial statements data:					
23	Input unconsolidated financial statement data submitted with Tax returns.					
	The actual categories of the income statements should be used.					
	If required please change the descriptions except for amortization, interest	exnen	se and provision for	income tax		
26		- suport				
	Please enter the non-wire operation's amount as a positive number, the pr	oaram	automatically treats	all amounts		
	in the "non-wires elimination column" as negative values in TAXREC and T					
29						
	Income:					
31	Energy Sales	+			0	
32	Distribution Revenue	+ +	339,440,812		339,440,812	1 1
33						
33	Other Income Miscellaneous income	+	2,739,444		2,739,444	
34 35		+			0	
		+			0	
	Revenue should be entered above this line					
37						
	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						
	Net Income Before Interest & Income Taxes EBIT	=	31,260,943		31,260,943	
	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	
	(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						
	Section C: Reconciliation of accounting income to taxable income					
	From T2 Schedule 1					
	BOOK TO TAX ADDITIONS:				0 - 0	
	Provision for income tax	+	8,594,713		8,594,713	
	Federal large corporation tax	+	0		0	
	Depreciation & Amortization	+	13,310,518		13,310,518	
	Employee benefit plans-accrued, not paid	+	150,000	0	150,000	4
63	Tax reserves - beginning of year	+	0	0	0	4
	Reserves from financial statements- end of year	+	620,265	0	620,265	4
	Regulatory adjustments on which true-up may apply (see A66)	+			0	4
	Items on which true-up does not apply "TAXREC 3"		7,658,110		7,658,110	
	Material addition items from TAXREC 2	+	0	0	0	
	Other addition items (not Material) from TAXREC 2	+	0	0	0	
69						
70	Subtotal		30,333,606	0	30,333,606	
71						
	Other Additions: (Please explain the nature of the additions)					
	Recapture of CCA	+			0	
	Non-deductible meals and entertainment expense	+	31,682		31,682	
	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:					

	Δ	Б	C	D	С	F G
1	A PILs TAXES - EB-2010-	B LINE	C M of F	D Non-wires	E Wires-only	F G
	TAX RETURN RECONCILIATION (TAXREC)		Corporate	Eliminations	Tax	
3	(for "wires-only" business - see s. 72 OEB Act)		Tax	Linninggione	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 Other additions (less than materiality level)		0	0	U 45.279	
	Total Other Additions	_	45,378 45,378	0	45,378 45,378	
94 95			40,070	0	45,576	
	BOOK TO TAX DEDUCTIONS:					
	Capital cost allowance	-	11,157,837		11,157,837	
	Cumulative eligible capital deduction	-	2,458,798		2,458,798	
	Employee benefit plans-paid amounts	-			0	
	Items capitalized for regulatory purposes	-			0	
101	Regulatory adjustments :	-			0	
102	CCA	-			0	
103	other deductions	-			0	
	Tax reserves - end of year	-	0	0	0	
	Reserves from financial statements- beginning of year	-	603,942	0	603,942	
	Contributions to deferred income plans	-			0	
	Contributions to pension plans	-	0 504 005		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	
	Material deduction items from TAXREC 2 Other deduction items (not Material) from TAXREC 2	-	0	0	0 87,900	
111 112	Other deduction items (not Material) from TAXREC 2	-	87,900	0	87,900	
112	Subtotal		20,890,142	0	20,890,142	
	Other deductions (Please explain the nature of the deductions)	=	20,090,142	0	20,090,142	
	Charitable donations - tax basis	-			0	
	Gain on disposal of assets	-			0	
117		-			0	
118					0	
119		-			0	
120	Total Other Deductions	=	0	0	0	
121						
122	Total Deductions	=	20,890,142	0	20,890,142	
123						
	Recap Material Deductions:				-	
125			0	0	0	
126 127			0	0	0	
127		_	0	0	0	
129			0	0	0	
	Total Other Deductions exceed materiality level		0	0	0	
	Other Deductions less than materiality level		0	0	0	
	Total Other Deductions		0	0	0	
133						
134	TAXABLE INCOME	=	22,615,314	0	22,615,314	
	DEDUCT:					
136		-	0		0	
137	Net capital loss applied positive number	-			0	
138	Charitable donations		360		360	
	NET TAXABLE INCOME	=	22,614,954	0	22,614,954	
140	FROM ACTUAL TAX RETURNS					
	Net Federal Income Tax (Must agree with tax return)		5,002,428	0	5,002,428	
	Net Ontario Income Tax (Must agree with tax return)	++	3,166,094	0	3,166,094	
143		+	8,168,522	0	8,168,522	
	Less: Miscellaneous tax credits (Must agree with tax returns)	-	0,100,322	0	0,100,022	
	Total Income Tax	=	8,168,522	0	8,168,522	
147						
	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						
	Section F: Income and Capital Taxes					
154						
			0.400 700	-	0.400 705	
	Total Income Taxes	+	8,168,522	0	8,168,522	
	Ontario Capital Tax	+	829,705		829,705	
158 159	Federal Large Corporations Tax	+	261,225		261,225	
160		=	9,259,452	0	9,259,452	
161		-	3,233,432	0	3,233,432	
101						

	A	В	С	D	E	F
1	PILs TAXES - EB-2010-	LINE	M of F	Non-wires	Wires-only	
2	Tax and Accounting Reserves		Corporate	Eliminations	Тах	
3	For MoF Column of TAXCALC		Tax		Return	
4	(for "wires-only" business - see s. 72 OEB Act)		Return			
5	0				Version 2009.1	
6						
/	Utility Name: Hydro One Brampton Networks Inc.					
8 9	Reporting period: 2005					
9 10	TAX RESERVES					
11	TAA RESERVES					
	Beginning of Year:					
13					0	
-	Reserve for doubtful accounts ss. 20(1)(I)				0	
15	Reserve for goods & services ss.20(1)(m)				0	
16	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
	Other - Please describe				0	
20					0	
21					0	
22 23	Total (carry forward to the TAXREC worksheet)		0	0	0	
	End of Year:					
24					0	
	Reserve for doubtful accounts ss. 20(1)(I)		0		0	
_	Reserve for goods & services ss.20(1)(m)				0	
	Reserve for unpaid amounts ss.20(1)(n)				0	
	Debt and share issue expenses ss.20(1)(e)				0	
	Other - Please describe				0	
31	Other - Please describe				0	
32					0	
33					0	
	Insert line above this line			_		
35	Total (carry forward to the TAXREC worksheet)		0	0	0	
36 37						
	FINANCIAL STATEMENT RESERVES					
39						
	Beginning of Year:					
41					0	
	Legal claim provision		268,942		268,942	
	Environmental				0	
-	Allowance for doubtful accounts		335,000		335,000	
	Inventory obsolescence				0	
	Property taxes				0	
-	Other - Please describe				0	
	Other - Please describe				0	
49 50	Total (carry forward to the TAVEC worksheet)		602.040	0	0 603,942	
50	Total (carry forward to the TAXREC worksheet)		603,942	0	003,942	
	End of Year:		I			
53					0	
	Legal claim provision		249,401		249,401	
	Environmental		2,		0	
56	Allowance for doubtful accounts		370,864		370,864	
	Inventory obsolescence				0	
	Property taxes				0	
	Other - Please describe				0	
	Other - Please describe				0	
61					0	
	Insert line above this line		000.00-		000.007	
63 64	Total (carry forward to the TAXREC worksheet)		620,265	0	620,265	
04						

A B C D E 2 PILs TAXES - EB-2010 LINE M of F Non-wires Wires- Tax RTURN RECONCILIATION (TAXREC 2) Non-wires Wires- Tax Wires- Tax Wires- Tax Wires- Tax Wires- Tax Wires- Tax Return	'n
Instruction LINE M of F Non-wires Wreson TAX RETURN RECONCLIATION (TAXEC 2) Corporate Eliminations Tax (for 'wires-only' business - see s. 72 OEB Aci) Tax Return Return 6 Shareholder-only items should be shown on TAXEC 3 Tax Return Version 3 7 0 Shareholder-only items should be shown on TAXEC 3 Version 3 7 0 Utility Name: Hydro One Brampton Networks Inc.	0 0 0 0 0 0 0 0 0 0 0 0 0
3 TAX RETURN RECONCILLATION (TAXREC 2) Corporate Eliminations Tax 4 (for vires-only busines - see s. 72 OEB Act) Tax Return Return 6 Shareholder-only hems should be shown on TAXREC 3 Return Version 3 7 Uillity Name: Hydro One Brampton Networks Inc. Hemsel Action 10 Version 3 8 Reporting period: 2005 365 365 10 Number of days in taxation year: 365 365 11 Section C: Reconciliation of accounting income to taxable income 28,8132 12 13 14 14 14 14 14 14 15 Section C: Reconciliation of accounting income to taxable income 14 14 14 14 14 15 Section C: Reconciliation of accounting income to taxable income 14 16 Addr: 14 14 17 13 14 14 18 Charitable donations (Only if it benefits ratepayers) + 14 19 Loss on disposal of assets + 14 20 Charitable donations (Only if it benefits ratepayers) + 14 21 Taxable capital group + 14 14 22	0 0 0 0 0 0 0 0 0 0 0 0 0
4 (for 'wires-only' business - see s. 72 OEB Act) Tax Return 6 Shareholder-only items should be shown on TAXREC 3 Return Version 3 7 1 1 1 1 8 Meporting period: 2005 365 1 9 Reporting period: 2005 365 1 10 Number of days in taxation year: 365 365 11 238,132 1 1 12 238,132 1 1 13 1 1 1 1 14 1 1 1 1 15 Section C: Reconciliation of accounting income to taxable income 1 1 14 1 1 1 1 15 Section C: Reconciliation of accounting income to taxable income 1 1 16 Add: 1 1 1 17 an sale of eligible capital property + 1 1 18 Cain on sale of eligible capital property + 1 1 19 Loss on disposal of assets + 1 1 20 Charitable donations (Only if it benefits ratepayers) + 1 1 21 Taxable capital grose expl	rn
StartEpAYERS ONLY Return Return Stareholder-only Items should be shown on TAXREC 3 Reporting period: 2005 Version 1 B Reporting period: 2005 365 365 IM Materiality Name: Hydro One Brampton Networks Inc. 365 365 IM Materiality Level: 365 365 IM 238,132 365 IS Section C: Reconciliation of accounting income to taxable income 1 IA 1 1 1 IS Section C: Reconciliation of accounting income to taxable income 1 IA 1 1 1 ID Loss on sale of eligible capital property + 1 1 ID Loss on disposal of assets + 1 1 1 ID Loss on disposal of assets + 1	2009.1 2009.1
7 Image: Hydro One Brampton Networks Inc. 9 9 Reporting period: 2005 365 10 Number of days in taxation year: 365 11 238,132 365 12 238,132 365 13 238,132 365 14 365 365 15 Section C: Reconciliation of accounting income to taxable income 46 16 Add: 4 4 17 + 4 4 18 Gain on sale of eligible capital property + 4 19 Loss on disposal of assets + 4 4 20 Charitable donations (Only if It benefits ratepayers) + 4 4 21 Taxable capital gains + 4 4 22 Exitentific research expenditures deducted + 4 4 23 Scientific research expenditures deducted + 4 4 24 per financial statements + 4 4 25 Capital do income debentures + 4 4	
8 Utility Name: Hydro One Brampton Networks Inc. 9 Reporting period: 2005 9 Reporting period: 2005 365 10 Number of days in taxation year: 365 11 238,132 365 12 238,132 365 13 238,132 365 14 365 365 15 Section C: Reconciliation of accounting income to taxable income 365 14 4 4 15 Section C: Reconciliation of accounting income to taxable income 4 16 Add: 4 4 17 + 4 4 18 Gain on sale of eligible capital property + 4 4 20 Charitable donations (Only if it benefits ratepayers) + 4 4 21 Taxable capital gains + 4 4 4 21 Taxable capital gains + 4 4 4 4 4 4 4 4 4 4 4	0 0 0 0
9 Reporting period: 2005 10 Number of days in taxiton year: 365 11 Materiality Level: 238,132 12 238,132 1 13 1 1 1 14 1 1 1 1 15 Section C: Reconciliation of accounting income to taxable income 1 1 16 Add: 1 1 1 1 17 + 1 1 1 1 1 18 Gain on sale of eligible capital property + 1<	0 0 0 0
10 Number of days in taxation year: 365 11 Materiality Level: 238,132 12 - 238,132 13 - - 14 - - 15 Section C: Reconciliation of accounting income to taxable income - 16 Add: - - 17 + - - 18 Gain on sale of eligible capital property + - 19 Loss on disposal of assets + - - 20 Charitable donations (Only if it benefits ratepayers) + - - - 21 Taxable capital gains + - - - - 22 - + -	0 0 0 0
11 Materiality Level: 238,132 12 238,132 13 14 14 14 15 Section C: Reconciliation of accounting income to taxable income 1 16 Add: 1 17 + 1 18 Gain on sale of eligible capital property + 1 19 Loss on disposal of assets + 1 20 Charitable donations (Only If it benefits ratepayers) + 1 21 Taxable capital gains + 1 1 22 2 2 2 2 1 23 Scientific research expenditures deducted + 1 1 24 per financial statements + 1 1 25 Capitalitems expense + 1 1 26 Soft costs on construction and renovation of buildings + 1 1 27 Capital items expense + 1 1 1 27 Capital items expensed + 1 1 1 28 </td <td>0 0 0 0</td>	0 0 0 0
12	0 0 0 0
13	0 0 0 0
14	0 0 0 0
15 Section C: Reconciliation of accounting income to taxable income 16 Add: 17 + 18 Gain on sale of eligible capital property + 19 Loss on disposal of assets + 20 Charitable donations (Only if it benefits ratepayers) + 21 Taxable capital gains + 22 21 Taxable capital gains + 23 Scientific research expenditures deducted + 24 per financial statements + 26 Soft costs on construction and renovation of buildings + 27 Capital items expensed +	0 0 0 0
16 Add: + - - 17 + - - - 18 Gain on sale of eligible capital property + - - 19 Loss on disposal of assets + - - - 20 Charitable donations (Only if it benefits ratepayers) + - - - 21 Taxable capital gains + - - - - 22 Charitable donations (Only if it benefits ratepayers) + -<	0 0 0 0
17 + - - 18 Gain on sale of eligible capital property + - - 20 Charitable donations (Only if it benefits ratepayers) + - - 20 Charitable donations (Only if it benefits ratepayers) + - - 21 Taxable capital gains + - - - 21 Taxable capital gains + - - - - 23 Scientific research expenditures deducted + - <td>0 0 0 0</td>	0 0 0 0
18 Gain on sale of eligible capital property + - 19 Loss on disposal of assets + - 20 Charitable donations (Only if it benefits ratepayers) + - 21 Taxable capital gains + - 22 - + - - 23 Scientific research expenditures deducted + - - 24 per financial statements + - - - 25 Soft octs on construction and renovation of buildings + - - - 27 Capitalized interest + - - - - - 26 Soft octs on construction and renovation of buildings + - <t< td=""><td>0 0 0 0</td></t<>	0 0 0 0
19 Loss on disposal of assets + Image: Contract of the iter of	0 0 0 0
20 Charitable donations (Only if it benefits ratepayers) + - - 21 Taxable capital gains + - - - 21 Taxable capital gains + - - - - 22 + -	0
21 Taxable capital gains + Image: Construction and renovation of buildings 22 + Image: Construction and renovation of buildings + 23 Capitalized interest + Image: Construction and renovation of buildings 24 per financial statements + Image: Construction and renovation of buildings 24 Capital items expensed + Image: Construction and renovation of buildings 25 Capital items expensed + Image: Construction and renovation of buildings 26 Soft costs on construction and renovation of buildings + Image: Construction and renovation of buildings 27 Capital items expensed + Image: Construction and renovation of buildings + 28 Debt issue expense + Image: Construction and renovation of buildings + Image: Construction and renovation of buildings 31 Interest paid on income debentures + Image: Construction and renovation and renovatin and renovation and renovatin and renovatin and renova	0
22 + + - - 23 Scientific research expenditures deducted + - - 24 per financial statements + - - - 25 Capitalized interest + - - - - 25 Capitalized interest + - <	0
23 Scientific research expenditures deducted + - - 24 per financial statements + - - 25 Capitalized interest + - - - 26 Soft costs on construction and renovation of buildings + - - - 27 Capitalized interest + - - - - 27 Capitalitems expensed + - - - - - 28 Debt issue expense + - </td <td>the second se</td>	the second se
24 per financial statements + Image: Capital item in the end of the item) 25 Capital item expensed + Image: Capital item expensed 28 Debt issue expense + Image: Capital item expensed 29 Financing fees deducted in books + Image: Capital item expensed 29 Financing fees deducted in books + Image: Capital item expensed 30 Gain on settlement of debt + Image: Capital item expensed 31 Interest paid on income debentures + Image: Capital item expense 32 Recapture of SR&ED expenditures + Image: Capital property 33 Share issue expense + Image: Capital property 34 Write down of capital property + Image: Capital item expense 35 Amounts received in respect of qualifying environment trust + Image: Capital item expense 37 + Image: Capital item expense + Image: Capital item expense 38 + Image: Capital item expense + Image: Capital item expense 39 + Image: Capital item expense + Image: Capital item expe	0
26 Soft costs on construction and renovation of buildings + 27 Capital items expensed + 28 Debt issue expense + 28 Debt issue expense +	0
27Capital items expensed+Image: constraint of the second	0
28 Debt issue expense + - - 29 Financing fees deducted in books + - - 30 Gain on settlement of debt + - - - 31 Interest paid on income debentures + - - - - 32 Recapture of SR&ED expenditures + - - - - - 33 Share issue expense + -	0
29 Financing fees deducted in books + - - 30 Gain on settlement of debt + - - 31 Interest paid on income debentures + - - 32 Recapture of SR&ED expenditures + - - - 32 Recapture of SR&ED expenditures + - - - - 33 Share issue expense + -	0
30Gain on settlement of debt+31Interest paid on income debentures+32Recapture of SR&ED expenditures+33Share issue expense+ </td <td>0</td>	0
31 Interest paid on income debentures + 32 Recapture of SR&ED expenditures + 33 Share issue expense + 34 Write down of capital property + 35 Amounts received in respect of qualifying environment trust + 36 Provision for bad debts +	0
32Recapture of SR&ED expenditures+33Share issue expense+34Write down of capital property+35Amounts received in respect of qualifying environment trust+36Provision for bad debts+37+38+39+40Other Additions: (please explain in detail the nature of the item)+41+<	0
33Share issue expense+34Write down of capital property+35Amounts received in respect of qualifying environment trust+36Provision for bad debts+37+38+39+<	0
34Write down of capital property+35Amounts received in respect of qualifying environment trust+36Provision for bad debts+ </td <td>0</td>	0
35Amounts received in respect of qualifying environment trust+Image: Constraint of the second secon	0
36 Provision for bad debts + - - 37 + - - - 38 + - - - 39 + - - - 40 Other Additions: (please explain in detail the nature of the item) + - - 41 + - - - - 42 + - - - - 43 + - - - - 44 + - - - - - 45 + - - - - - - 46 Total Additions = 0 0 - - - - 48 Recap of Material Additions: - - 0 0 -	0
37 + - - - 38 + - - - - 39 + - - - - - 40 Other Additions: (please explain in detail the nature of the item) + -<	0
38 + 39 + 40 Other Additions: (please explain in detail the nature of the item) + 41 + 42 + </td <td>0</td>	0
39+40Other Additions: (please explain in detail the nature of the item)+41+ </td <td>0</td>	0
40 Other Additions: (please explain in detail the nature of the item) + Image: Constraint of the item) + 41 + Image: Constraint of the item) + Image: Constraint of the item) + 42 + Image: Constraint of the item) + Image: Constraint of the item) + 43 + Image: Constraint of the item) + Image: Constraint of the item) Image: Constraint of the item) 43 + Image: Constraint of the item) + Image: Constraint of the item) Image: Constraint of the item) 44 + Image: Constraint of the item) + Image: Constraint of the item) Image: Constraint of	0
41 + -	0
43 + Image: Constraint of the system of	0
44 + Image: Constraint of the symptotic of the symptot of the symptot of the symptotic of the symp	0
45+46Total Additions=0047IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	0
46 Total Additions = 0 0 47	0
47	
48 Recap of Material Additions: <th< th=""> <th< th=""> <</th<></th<>	0
49 0 0 50 0 0	
50 0 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	
60 0 0	0
61 0 0	0
62 0 0	0 0 0
63 0 0	0 0 0 0
	0 0 0 0 0
	0 0 0 0 0 0
	0 0 0 0 0 0 0
67 0 0 68 0 0 0	0 0 0 0 0 0 0 0
	0 0 0 0 0 0 0 0 0 0
70 0 0	0 0 0 0 0 0 0 0 0 0 0 0
71 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
73 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
74 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

	Α	В	С	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.					
	Reporting period: 2005					
	Number of days in taxation year:		365			
11	Materiality Level:		238,132			
12						
13						
75			0	0	0	
76			0	0	0	
77	Total Material additions		0	0	0	
	Other additions less than materiality level		0	0	0	
	Total Additions		0	0	0	
80						
	Deduct:					
82	Gain on disposal of assets per f/s	-			0	
	Dividends not taxable under section 83	-			0	
	Terminal loss from Schedule 8	-			0	
	Depreciation in inventory, end of prior year	-			0	
	Scientific research expenses claimed in year from Form T661	-			0	
	Bad debts	-			0	
	Book income of joint venture or partnership	-			0	
	Equity in income from subsidiary or affiliates	-			0	
90	Contributions to a qualifying environment trust Other income from financial statements	-			0	
92		-			0	
92		-			0	
93		-			0	
	Other deductions: (Please explain in detail the nature of the item)	_			0	
	Non-taxable load transfers	-	0		0	
97	OPEB costs capitalized included in Schedule 13	-	87,900		87,900	
98		-	01,000		0,000	
	Total Deductions	=	87,900	0	87,900	
100					.,	
_	Recap of Material Deductions:					
102			0	0	0	
103			0	0	0	
104			0	0	0	
105			0	0	0	
106			0	0	0	
107			0	0	0	
108			0	0	0	
109			0	0	0	
110			0	0	0	
111			0	0	0	
112			0	0	0	
113			0	0	0	
114			0	0	0	
115			0	0	0	
116			0	0	0	
117			0	0	0	
118			0	0	0	
	Total Deductions exceed materiality level		0	0	0	
	Other deductions less than materiality level		87,900	0	87,900	
	Total Deductions		87,900	0	87,900	
122						

	Α	В	С	D	E	F
1				_		
	PILs TAXES - EB-2010-					
	TAX RETURN RECONCILIATION (TAXREC 3)		Mof			
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	Тах	
6	(for "wires-only" business - see s. 72 OEB Act)		Tax		Return	
7 8	0 Utility Nama: Hydro One Promoton Notworke Inc		Return		Version 2009.1	
0 9	Utility Name: Hydro One Brampton Networks Inc.				version 2009.1	
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					
	Add:					
18						
19	Recapture of capital cost allowance	+			0	
	CCA adjustments	+			0	
	CEC adjustments	+			0	
	Gain on sale of non-utility eligible capital property	+			0	
	Gain on sale of utility eligible capital property Loss from joint ventures or partnerships	+ +	-1,509		-1,509	
	Deemed dividend income	+	1,000		0	
	Loss in equity of subsidiaries and affiliates	+			0	
27	Loss on disposal of utility assets	+			0	
	Loss on disposal of non-utility assets	+			0	
	Depreciation in inventory -end of year	+			0	
	Depreciation and amortization adjustments	+			0	
	Dividends credited to investment account Non-deductible meals	+ +			0	
	Non-deductible club dues	+			0	
	Non-deductible automobile costs	+			0	
	Donations - amount per books		360		360	
	Interest and penalties on unpaid taxes				0	
	Management bonuses unpaid after 180 days of year end		705.050		0	
38 39	Ontario capital tax adjustments		795,058		795,058 0	
	Changes in Regulatory Asset balances	+ +			0	
	Imputed interest expense on Regulatory Assets	+			0	
42		+			0	
43	Other Additions: (please explain in detail the nature of the item)	+			0	
	Amortization of debt discount	+	25,920		25,920	
			6,601,566		000 745	
46 47	Depreciation expensed via OM&A Total Additions on which true-up does not apply	+	236,715 7,658,110	0	236,715 1,056,544	
47	Total Additions on which true-up does not apply	-	7,030,110	0	1,030,344	
49	Deduct:					
50						
	CCA adjustments	-			0	
	CEC adjustments	-			0	
	Depreciation and amortization adjustments	-			0	
	Gain on disposal of assets per financial statements Financing fee amorization - considered to be interest expense for PILs	-			0	
	Imputed interest income on Regulatory Assets	_			0	
	Donations - amount deductible for tax purposes	-			0	
	Income from joint ventures or partnerships	-			0	
59		-			0	
	Ontario capital tax adjustments to current or prior year	-	829,705		829,705	
61 62	Changes in Regulatory Asset balances	-			0	
62 63	Changes in Regulatory Asset balances	-			0	
64		-			0	
65		-			0	
66		-			0	
67		-			0	
68	Other deductions: (Please explain in detail the nature of the item)	L - [0	
	Prospectus & underwriting fees	-	154,606		154,606	
	RSVA Bill 4 deferred revenue	-	1,183,521 2,881,192		1,183,521	
	Deferred cost deductible (market ready)		2,881,192		1,490,262	
	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						
76						

A	В	С	D	E	F
PILs TAXES - EB-2010-					laraian anan
2 Corporate Tax Rates 3 Exemptions, Deductions, or	r Threshold	le		v	ersion 2009
4 Utility Name: Hydro One Bra					
5 Reporting period: 2005	•				
6					
7 8 Detection 2005 DAM DI	La Annliact	iono for 2006	-		Table 1
8 Rates Used in 2005 RAM PI 9 Income Range	LS Applicat	10ns for 2005 0		400,001	
10 RAM 2005		to		400,001 to	>1,128,000
11	Year	400,000		1,128,000	,,
12 Income Tax Rate					
13 Proxy Tax Year	2005				
 14 Federal (Includes surtax) 15 and Ontario blended 		13.12%		17.75%	22.12%
15 and Ontario blended16 Blended rate		5.50% 18.62%		9.75% 27.50%	14.00% 36.12%
17		10.0270		21.0070	00.1270
18 Capital Tax Rate		0.300%			
19 LCT rate		0.175%			
20 Surtax		1.12%			
Ontario Capital Tax		225,000			
21 Exemption **	\$7.5MM	,			
Federal Large Corporations Tax	MAX	1,500,000			
22 Exemption **	\$50MM	.,000,000			
**Exemption amounts I	must agre	e with the	Board-app	roved 200	5 RAM
PILs filing	U I				
23					
24					Table 2
25 26 Expected Income Tax Rates	for 2005 a	nd Capital Ta	ax Exemption	s for 2005	Table 2
27 Income Range	<u>_</u> a		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 <i>Current year</i> 32 Enderel (Includes surtex)	2005	12 1 20/	00 4 00/	22.420/	22.4.20/
32 Federal (Includes surtax)33 Ontario	2005 2005	13.12% 5.50%	22.12% 5.50%	22.12% 9.75%	22.12% 14.00%
34 Blended rate	2005	18.62%	27.62%	31.87%	36.12%
Biended rate					
36 Capital Tax Rate	2005	0.300%			
37 LCT rate	2005	0.200%			
38 Surtax	2005	1.12%			
Ontario Capital Tax		225,000			
39 Exemption *** 2005 Federal Large	\$7.5MM				
Corporations Tax	MAX	1,500,000			
⁴⁰ Exemption *** 2005	\$50MM	,,			
***Allocation of exempt	tions mus	st comply v	vith the Bo	ard's instr	ructions
regarding regulated ac					
3					Table 3
4 Input Information from Utili	ty's Actual	2005 Tax Ret	turns		
5 Income Range		0	250,001	400,001	
6		to	to	to	>1,128,000
7 8 Incomo Tax Pato	Year	250,000	400,000	1,128,000	
8 Income Tax Rate 9 <i>Current year</i>	2005				
50 Federal (Includes surtax)	2003	13.12%	22.12%	22.12%	22.12%
51 Ontario		5.50%	5.50%	14.00%	14.00%
52 Blended rate		18.62%	27.62%	36.12%	36.12%
53					
54 Capital Tax Rate		0.300%			
55 LCT rate		0.175%			
56 Surtax	R# A \/	1.12%			
(Intorio Conital Tay	MAX ¢7 5MM	213,492			
Ontario Capital Tax	\$7.5MM				
57 Exemption *					
57 Exemption * Federal Large	МАХ	0			
7 Exemption *	MAX \$50MM	0			
 7 Exemption * Federal Large Corporations Tax 8 Exemption * 	\$50MM		ocation ca	culations	in your
 7 Exemption * Federal Large Corporations Tax 8 Exemption * 9 * Include copies of the submission: Ontario C 	\$50MM actual tax	x return all			in your
7 Exemption * Federal Large Corporations Tax B Exemption *	\$50MM actual tax	x return all			in your

	A	В	С	D	E	F	G	Н	I	J	K	L	М	Ν	0
1	PILs TAXES - EB-2010-														
2	Analysis of PILs Tax Account	1562:													
3	Utility Name: Hydro One Bram	pton I	Networks Inc.												Version 2009.1
4	Reporting period: 2005				Sign Conventio	n: +	- for increase;	- for	decrease						0
5	· •								[
6				1							1				
7				ı – I											
8	Year start:		8/1/2001	1	1/1/2002		1/1/2003		1/1/2004		1/1/2005		1/1/2006		
9	Year end:		12/31/2001	1	12/31/2002		12/31/2003		12/31/2004		12/31/2005		4/30/2006		Total
10				1										 	
	Opening balance:	=										<u> </u>			
11		,	0		0				0		0		0	<u> </u>	0
	Board-approved PILs tax	+/-							0						
12	proxy from Decisions (1)						0		U		U				U
	PILs proxy from April 1, 2005														
13	- input 9/12 of amount				_		-				-				0
	True-up Variance	+/-													
14	Adjustment Q4, 2001 (2)	,			-		0							<u> </u>	0
	True-up Variance	+/-													
15	Adjustment (3)				0_		-				-		-680,182		-680,182
	Deferral Account Variance														
16	Adjustment Q4, 2001 (4)				_						0				0
	Deferral Account Variance	+/-													
17	Adjustment (5)				0								0		0
	Adjustments to reported	+/-													
18	prior years' variances (6)														0
	Carrying charges (7)	+/-													
19					-		_							<u> </u>	0
20	PILs billed to (collected	-	0												0
20 21	from) customers (8)		0	<u> </u>			1		1	[1			<u> </u>	0
	Ending balance: # 1562		0		0		0		0		0	4	-680,182	 	-680,182
	Elluing balance. # 1502		0	. =	0		0	-			0	-	-000,102	:	-000,102
23 24															
24 25															
	Uncollected PILs														
20															
28	NOTE: The purpose of this wor											payer	rs.		
29	For explanation of Account 1562	2 pleas	se refer to Accou	ntinç	g Procedures Har	ndb	ook for Electric [Distri	bution Utilities ar	nd F	AQ April 2003.	•			
30			• .				<u>-</u>								
31	Please identify if Method 1, 2 ((1) (i) From the Board's Decision Please insert the Q4, 20 If the Board gave more (ii) If the Board approved diff (iii) Column G - In 2003, the i (iv) Column I - The Q4 2001 (v) Column K - The 2002 Pll (vi) Column M - The 2005 Pll	or 3 wa	as used to acco	unt	for the PILs pro)ху а	and recovery.	ANS	WER:						
33	(1) (i) From the Board's Decision	n - se	e Inclusion in Ra	tes.	Part III of the TA	XC/	ALC spreadshee	t for	04 2001 and 20	02.					
34	Please insert the Q4, 20	01 pro	vv in column C ϵ	-ven	though it was ar	opro	wed effective Ma	arch	1 2002.						
35	If the Board gave more	than o	ne decision in the	e ve:	ar. calculate a we	eiah	ted average pro	XV.	, 2002.						
36	(ii) If the Board approved diff	ferent a	amounts, input th	ופ Bי	oard-approved a	imoi	unts in cells C13	and	E13.						
37	(iii) Column G - In 2003, the i	nitial e	stimate should ir	nclud	le the Q4 2001 P	ำLs	tax proxy and th	ie 20	02 PILs tax prox	xy.					
38	(iv) Column I - The Q4 2001	PILs ta	ax proxy was rem	love	d from rates on A	April	1, 2004 and the	e 200)2 PILs tax proxy	ren	nained.				
39	(v) Column K - The 2002 PIL	_s tax p	proxy applies to .	Janu	ary 1 to March 3	51, 2	005, and the ne	w 20	05 PILs tax prox	cy fro	om April 1 to Dec	cembe	er 31, 2005.		
	(vi) Column M - The 2005 PII	_s tax j	proxy will used fc	or the	e period from Jar	nuar	y 1 to April 30, 2	2006.							
41															
42	(2) From the Ministry of Finance	Variar	nce Column, und	ler F	uture True-ups, F	Part	IV a, cell 1132, c	of the	TAXCALC spre	ads	heet. The Q4, 20)01 р	roxy has to be		
43	(2) From the Ministry of Finance trued up in 2002, 2003 and	d for th	e period January	/ 1- 1	March 31, 2004.	Inp	ut the variance i	n the	whole year record	onci	ation.				
44	(3) From the Ministry of Finance	Variar	aca Column und	lor E	uturo Truo-upe I	Dart		of the		ade	boot				
45	The true-up will compare to									aus	neet.				
46 47				02,2	2003, 2004 and 3	Jan	Jary I to March	51, 2	.005.						
	(4) From the Ministry of Finance	Variar	nce Column, und	ler F	uture True-ups, F	Part	IV b, cell 1181, c	of the	• TAXCALC spre	ads	heet. The Q4, 2	2001 p	proxy has to be		
49	trued up in 2002, 2003 and												-		
50									-						
51	(5) From the Ministry of Finance									eads	heet.				
52 53	The true-up will compare to	o the 2	002 proxy for 20	02, 2	2003, 2004 and .	Janı	uary 1 to March 3	31, 2	2005.						
	(6) The correcting entry should be		we in the year th		truwoo modo T	Cho (true up of the op	rnin	a oborgoo will be		to be reviewed				
55	(6) The correcting entry should b	Je shu	wit in the year th	e en	ity was made. T	nei	inde-up of the ca	urym	g charges will ha	ave	o be leviewed.				

(8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.

(ii) Collections should equal: (a) the actual volumes/ load (kWhs, kWs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.

In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.

In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.

(9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

TAB 14 SCHEDULE 0.0 APPENDIX 6 PILS ACCOUNT CONTINUITY SCHEDULES

31-Aug-01 30-Sep-01 31-Oct-01 31-Dec-01 31-Jan-02 31-Jan-02 31-Mar-02 30-Apr-02 30-Jun-02 31-Jan-02 30-Apr-02 30-Jun-02 31-Jul-02 31-Jul-02 30-Sep-02 31-Oct-02 31-Oct-02 31-Dec-02 31-Dec-02 31-Dec-02 31-Jan-03 28-Feb-03 31-Jan-03 31-Mar-03 31-Mar-03 31-Mar-03 31-Mar-03 31-Mar-03 30-Apr-03			747,122.81 747,122.81 747,122.81 747,122.81 747,122.81 628,064.61 628,064.61	- - - - - -	ې د ب د ب د ب	\$ 747,122.81 \$ \$ 747,122.81 \$	747,122.81 1,494,245.62 2,241,368.42	0.583% 0.583% 0.583%	\$			
D-Nov-01 1-Dec-01 31-Jan-02 8-Feb-02 1-Mar-02 0-Apr-02 1-May-02 0-Jun-02 31-Jul-02 0-Sep-02 1-Oct-02 1-Dec-02 1-Dec-02 31-Jul-02 1-Aug-02 1-Aug-02 1-Dec-02 31-Jan-03 8-Feb-03 1-Mar-03 0-Apr-03 1-May-03 0-Apr-03 1-May-03 0-Jun-03	2,241,368.42 2,988,491.23 3,735,614.04 4,363,678.65 4,991,743.26 4,969,003.00 4,760,194.42 4,538,012.73 4,294,259.06 4,049,483.52 3,751,228.80 3,447,086.84 3,159,064.14		747,122.81 747,122.81 628,064.61	-	¢	. , .	2,241,368.42		· ·	\$ 13,074.65	\$ 2,254,443.07	
I-Jan-02 -Feb-02 Mar-02 May-02 J-Jun-02 J-Jun-02 -Aug-02 -Aug-02 -Aug-02 -Sep-02 -Sep-02 -Dec-02 I-Jan-03 -Feb-03 -Mar-03 May-03 May-03	3,735,614.04 4,363,678.65 4,991,743.26 4,969,003.00 4,760,194.42 4,538,012.73 4,294,259.06 4,049,483.52 3,751,228.80 3,447,086.84 3,159,064.14		628,064.61	-		\$ 747,122.81 \$	2,988,491.23	0.583%	\$ 13,074.65	\$ 26,149.30		
I-Mar-02 O-Apr-02 O-Jun-02 I-Aug-02 I-Aug-02 I-Aug-02 I-Oct-02 I-Oct-02 I-Oct-02 I-Dec-02 I-Jan-03 I-Jan-03 I-Mar-03 O-Apr-03 O-Apr-03 O-Jun-03	4,991,743.26 4,969,003.00 4,760,194.42 4,538,012.73 4,294,259.06 4,049,483.52 3,751,228.80 3,447,086.84 3,159,064.14		628,064.61	-	ç	. , .		0.583% 0.583%	\$ 17,432.87 \$ 21,791.08			\$
1-May-02 30-Jun-02 31-Jul-02 1-Aug-02 0-Sep-02 1-Oct-02 1-Dec-02 31-Jan-03 8-Feb-03 1-Mar-03 0-Apr-03 1-May-03 80-Jun-03	4,760,194.42 4,538,012.73 4,294,259.06 4,049,483.52 3,751,228.80 3,447,086.84 3,159,064.14		628,064.61	- (650,804.86)	¢	. , .	4,991,743.26 4,969,003.00	0.583% 0.583%	\$ 25,454.79 \$ 29,118.50	· ·		
30-Jun-02 31-Jul-02 1-Aug-02 0-Sep-02 31-Oct-02 31-Dec-02 31-Jan-03 8-Feb-03 1-Mar-03 0-Apr-03 30-Jun-03	4,538,012.73 4,294,259.06 4,049,483.52 3,751,228.80 3,447,086.84 3,159,064.14		628,064.61 628,064.61	(836,873.19) (850,246.30)	ç			0.583% 0.583%	\$ 28,985.85 \$ 27,767.80			
1-Aug-02 30-Sep-02 31-Oct-02 31-Dec-02 31-Jan-03 28-Feb-03 1-Mar-03 30-Apr-03 30-Jun-03	4,049,483.52 3,751,228.80 3,447,086.84 3,159,064.14	32,171.71	628,064.61 628,064.61	(871,818.28) (905,011.87)	\$	\$ (243,753.67) \$	4,294,259.06	0.583% 0.583%	\$ 26,471.74 \$ 25,049.84	\$ 203,171.93	\$ 4,497,431.00	
31-Oct-02 30-Nov-02 31-Dec-02 31-Jan-03 28-Feb-03 31-Mar-03 30-Apr-03 31-May-03 30-Jun-03	3,447,086.84 3,159,064.14		628,064.61 628,064.61	(926,319.33) (932,206.56)	\$ \$	\$ (298,254.72) \$	3,751,228.80	0.583%	\$ 23,621.99 \$ 21,882.17	\$ 251,843.76	\$ 4,003,072.56	
31-Dec-02 31-Jan-03 28-Feb-03 31-Mar-03 30-Apr-03 31-May-03 30-Jun-03			628,064.61 628,064.61	(916,087.31)	\$ \$	\$ (288,022.70) \$	3,159,064.14	0.583%	\$ 20,108.01	\$ 293,833.94	\$ 3,452,898.08	
28-Feb-03 31-Mar-03 30-Apr-03 31-May-03 30-Jun-03	2,891,306.83		628,064.61	(895,821.91) (895,739.43)	Ş	\$ (267,674.82) \$	2,623,632.02	0.583%	\$ 16,865.96	\$ 329,127.77	\$ 2,952,759.79	\$ 2
30-Apr-03 31-May-03 30-Jun-03	2,623,632.02 2,577,594.79		939,365.78 939,365.78	(985,403.00) (926,823.84)	ç	\$ 12,541.94 \$	2,590,136.73	0.583% 0.583%	\$ 15,304.52 \$ 15,035.97	\$ 359,468.26	\$ 2,949,604.99	
30-Jun-03	2,590,136.73 2,618,504.92		939,365.78 939,365.78	(910,997.60) (873,738.38)	¢	. ,		0.583% 0.583%	\$ 15,109.13 \$ 15,274.61			
	2,684,132.31 2,767,628.99		939,365.78 939,365.78	(855,869.10) (864,163.24)	ç	. , .		0.583% 0.583%	\$ 15,657.44 \$ 16,144.50			
31-Jul-03 31-Aug-03	2,842,831.53 2,027,850.48	(782,603.35)	939,365.78 939,365.78	(971,743.49) (978,020.95)	\$	\$ (814,981.06) \$	2,027,850.48	0.583% 0.583%	\$ 16,583.18 \$ 11,829.13	\$ 438,237.13	\$ 2,466,087.60	
30-Sep-03 31-Oct-03	1,989,195.31 2,003,483.03		939,365.78 939,365.78	(925,078.06) (876,686.21)	\$	\$ 14,287.72 \$	2,003,483.03	0.583%	\$ 11,603.64 \$ 11,686.98	\$ 461,669.89	\$ 2,465,152.92	
0-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 31-Jan-04	2,120,316.00 2,093,426.67		939,365.78 705,889.90	(966,255.11) (1,007,602.01)	\$		1,791,714.55	0.583% 0.583%	\$ 12,368.51 \$ 12,211.66	\$ 509,989.66	\$ 2,301,704.21	\$ 10
29-Feb-04 31-Mar-04	1,791,714.55 1,528,737.47		705,889.90 705,889.90	(968,866.99) (904,545.74)	\$ \$	\$ (262,977.09) \$ \$ (198,655.84) \$	1,528,737.47 1,330,081.63	0.583% 0.583%	\$ 10,451.67 \$ 8,917.64	. ,		
30-Apr-04 31-May-04	1,330,081.63 1,420,492.27		705,889.90 705,889.90	(615,479.26) (607,753.39)	ç	\$ 90,410.64 \$ \$ 98,136.51 \$		0.583% 0.583%	\$ 7,758.81 \$ 8,286.20			
30-Jun-04 31-Jul-04	1,518,628.78 1,629,434.14	(1,285,348.09)	705,889.90 705,889.90	(595,084.54) (687,350.91)	ç	\$ 110,805.36 \$	1,629,434.14	0.583% 0.583%	\$ 8,858.67 \$ 9,505.03	\$ 554,262.65	\$ 2,183,696.78	
31-Aug-04 30-Sep-04	362,625.04 367,558.79	(_,,	705,889.90 705,889.90	(700,956.15) (675,171.61)	¢	\$ 4,933.75 \$ \$ 30,718.29 \$	367,558.79	0.583%	\$ 2,115.31 \$ 2,144.09	\$ 565,882.99	\$ 933,441.78	
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	
80-Nov-04 81-Dec-04	487,582.67 601,689.83		705,889.90 705,889.90	(591,782.74) (680,107.43)	¢	\$ 25,782.48 \$	627,472.31	0.583% 0.583%	\$ 2,844.23 \$ 3,509.86	\$ 576,704.46	\$ 1,204,176.76	\$ 7
31-Jan-05 28-Feb-05	627,472.31 474,410.24		617,760.92 617,760.92	(770,822.99) (697,395.23)	\$	\$ (153,062.07) \$ \$ (79,634.31) \$	394,775.92	0.583% 0.583%	\$ 3,660.26 \$ 2,767.39	\$ 583,132.10	\$ 977,908.03	
31-Mar-05 30-Apr-05	394,775.92 350,746.21		617,760.92 617,760.92	(661,790.63) (653,597.70)	¢	\$ (44,029.71) \$ \$ (35,836.79) \$		0.583% 0.583%	\$ 2,302.86 \$ 2,046.02			
31-May-05 30-Jun-05	314,909.43 336,766.15		617,760.92 617,760.92	(595,904.20) (678,812.35)	Ş	\$ 21,856.72 \$ \$ (61,051.44) \$		0.583% 0.583%	\$ 1,836.97 \$ 1,964.47			
31-Jul-05 31-Aug-05	275,714.71 (1,364,360.86)	(1,361,015.48)	617,760.92 617,760.92	(896,821.01) (816,667.18)	ç		(1,364,360.86)	0.583%	\$ 1,608.34 \$ (7,958.77	\$ 592,890.76	\$ (771,470.10)	
30-Sep-05	(1,563,267.13)		617,760.92	(739,213.43)	Ś	\$ (121,452.51) \$	(1,684,719.64)	0.583%	\$ (9,119.06	\$ 575,812.93	\$ (1,108,906.72)	
31-Oct-05 0-Nov-05	(1,684,719.64) (1,708,721.44)		617,760.92 617,760.92	(641,762.71) (607,695.34)	\$ \$	-,	(1,708,721.44) (1,698,655.86)	0.583% 0.583%	\$ (9,827.53 \$ (9,967.54	\$ 556,017.86	\$ (1,142,736.04) \$ (1,142,638.00)	
31-Dec-05 31-Jan-06	(1,698,655.86) (1,741,784.17)		617,760.92 614,326.33	(660,889.23) (736,151.35)	(31,549.50) \$			0.583% 0.583%	\$ (9,908.83 \$ (10,160.41	\$ 535,948.62	\$ (1,195,675.14) \$ (1,359,210.06)	\$ (3
28-Feb-06 1-Mar-06	(1,895,158.69) (1,981,347.68)		614,326.33 614,326.33	(668,965.83) (648,219.99)	(31,549.50) \$ (31,549.50) \$		(1,981,347.68) (2,046,790.84)	0.583% 0.583%	\$ (11,055.09 \$ (11,557.86		\$ (1,456,454.15) \$ (1,533,455.17)	
30-Apr-06 1-May-06	(2,046,790.84) (2,128,017.36)		614,326.33	(664,003.35) (188,489.26)	(31,549.50) \$ \$	\$ (81,226.52) \$ \$ (188,489.26) \$	(2,128,017.36) (2,316,506.61)	0.345% 0.345%	\$ (7,061.43 \$ (7,341.66		\$ (1,621,743.12) \$ (1,817,574.03)	
30-Jun-06 31-Jul-06	(2,316,506.61) (2,317,036.51)	(680,182.00)		(529.89) (370.25)	Ş	\$ (529.89) \$ \$ (680,552.25) \$	(2,317,036.51)	0.345% 0.383%	\$ (7,991.95 \$ (8,862.66		\$ (1,826,095.87) \$ (2,515,510.79)	
31-Aug-06 30-Sep-06	(2,997,588.76) (2,997,598.20)	((9.44)	ç	\$ (9.44) \$ \$ 19.51 \$	(2,997,598.20)	0.383%	\$ (11,465.78) \$ 470,612.19	\$ (2,526,986.01) \$ (2,538,432.31)	
31-Oct-06	(2,997,578.69)			-		\$ - \$	(2,997,578.69)	0.383%	\$ (11,465.74	\$ 447,680.64	\$ (2,549,898.05)	
80-Nov-06 81-Dec-06	(2,997,578.69) (2,997,578.69)			-	\$ \$	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.383%	\$ (11,465.74	\$ 424,749.16	\$ (2,561,363.78) \$ (2,572,829.52)	\$ (12
31-Jan-07 28-Feb-07	(2,997,578.69) (2,997,578.69)			-	Ş	\$-\$ \$-\$	(2,997,578.69) (2,997,578.69)	0.383% 0.383%	\$ (11,465.74 \$ (11,465.74) \$ 401,817.69	\$ (2,584,295.26) \$ (2,595,761.00)	
31-Mar-07 30-Apr-07	(2,997,578.69) (2,997,578.69)			-	¢	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.383% 0.383%	\$ (11,465.74 \$ (11,465.74		\$ (2,607,226.74) \$ (2,618,692.48)	
1-May-07 30-Jun-07	(2,997,578.69) (2,997,578.69)			-	ç	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.383% 0.383%	\$ (11,465.74 \$ (11,465.74		<pre>\$ (2,630,158.22) \$ (2,641,623.95)</pre>	
31-Jul-07 31-Aug-07	(2,997,578.69) (2,997,578.69)			-	ç	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.383% 0.383%	\$ (11,465.74 \$ (11,465.74) \$ 344,488.99	\$ (2,653,089.69) \$ (2,664,555.43)	
30-Sep-07 31-Oct-07	(2,997,578.69)			-		\$ - \$	(2,997,578.69)	0.383%) \$ 321,557.52	\$ (2,676,021.17) \$ (2,688,860.80)	
30-Nov-07	(2,997,578.69)			-		\$ - \$ \$ - \$	(2,997,578.69)	0.428%	\$ (12,839.63) \$ 295,878.26	\$ (2,701,700.43)	
31-Dec-07 31-Jan-08	(2,997,578.69) (2,997,578.69)			-	\$ \$	\$-\$ \$-\$	(2,997,578.69) (2,997,578.69)	0.428% 0.428%	\$ (12,839.63 \$ (12,839.63	\$ 270,199.00	\$ (2,714,540.06) \$ (2,727,379.68)	
29-Feb-08 31-Mar-08	(2,997,578.69) (2,997,578.69)			-	\$ \$	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.428% 0.428%	\$ (12,839.63 \$ (12,839.63		\$ (2,740,219.31) \$ (2,753,058.94)	
30-Apr-08 1-May-08	(2,997,578.69) (2,997,578.69)			-	¢	\$-\$ \$-\$	(2,997,578.69) (2,997,578.69)	0.340% 0.340%	\$ (10,191.77 \$ (10,191.77		\$ (2,763,250.71) \$ (2,773,442.48)	
30-Jun-08 31-Jul-08	(2,997,578.69) (2,997,578.69)			-	Ś	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.340% 0.279%	\$ (10,191.77 \$ (8,368.24		\$ (2,783,634.24) \$ (2,792,002.48)	
31-Aug-08 30-Sep-08	(2,997,578.69) (2,997,578.69)			-	, , , ,	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.279% 0.279%	\$ (8,368.24) \$ 197,207.96	\$ (2,800,370.72) \$ (2,808,738.97)	
31-Oct-08 30-Nov-08	(2,997,578.69)			-	\$ \$	\$ - \$	(2,997,578.69)	0.279%	\$ (8,368.24	\$ 180,471.48	\$ (2,817,107.21)	
31-Dec-08	(2,997,578.69) (2,997,578.69) (2,007,578.69)			-	¢	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.279%	\$ (8,368.24	\$ 163,735.00	\$ (2,825,475.45) \$ (2,833,843.69) \$ (2,830,063,74)	
31-Jan-09 28-Feb-09	(2,997,578.69) (2,997,578.69)			-	\$ \$	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.204%	\$ (6,120.06) \$ 151,494.89	\$ (2,839,963.74) \$ (2,846,083.80)	
31-Mar-09 30-Apr-09	(2,997,578.69) (2,997,578.69)			-	ç	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.204% 0.083%	\$ (6,120.06 \$ (2,497.98) \$ 142,876.85	\$ (2,852,203.86) \$ (2,854,701.84)	
1-May-09 30-Jun-09	(2,997,578.69) (2,997,578.69)			-	\$ \$	r r	(2,997,578.69) (2,997,578.69)	0.083% 0.083%	\$ (2,497.98 \$ (2,497.98		\$ (2,857,199.82) \$ (2,859,697.80)	
31-Jul-09 31-Aug-09	(2,997,578.69) (2,997,578.69)			-	ç	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.046% 0.046%	\$ (1,373.89 \$ (1,373.89	\$ 136,506.99	\$ (2,861,071.69) \$ (2,862,445.58)	
30-Sep-09 31-Oct-09	(2,997,578.69)			-	\$ \$	\$ - \$	(2,997,578.69)	0.046%	\$ (1,373.89 \$ (1,373.89	\$ 133,759.21	\$ (2,863,819.47) \$ (2,865,193.36)	
80-Nov-09	(2,997,578.69)			-	4 4 4	\$ - \$	(2,997,578.69)	0.046%	\$ (1,373.89	\$ 131,011.43	\$ (2,866,567.25)	
31-Dec-09 31-Jan-10	(2,997,578.69) (2,997,578.69)			-			(2,997,578.69) (2,997,578.69)	0.046%	\$ (1,373.89 \$ (1,373.89	\$ 128,263.65	\$ (2,867,941.14) \$ (2,869,315.03)	
28-Feb-10 1-Mar-10	(2,997,578.69) (2,997,578.69)			-	¢	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.046%	\$ (1,373.89 \$ (1,373.89) \$ 125,515.87	\$ (2,870,688.92) \$ (2,872,062.82)	
80-Apr-10 1-May-10	(2,997,578.69) (2,997,578.69)			-	ç	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.046% 0.046%	\$ (1,373.89 \$ (1,373.89	\$ 122,768.09	\$ (2,873,436.71) \$ (2,874,810.60)	
30-Jun-10 31-Jul-10	(2,997,578.69) (2,997,578.69)			-	ç	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.046% 0.074%	\$ (1,373.89 \$ (2,223.20		\$ (2,876,184.49) \$ (2,878,407.69)	
31-Aug-10 30-Sep-10	(2,997,578.69)			-	\$ \$	\$ - \$	(2,997,578.69) (2,997,578.69)	0.074%	\$ (2,223.20 \$ (2,223.20) \$ 116,947.79	\$ (2,880,630.89) \$ (2,882,854.10)	
31-Oct-10	(2,997,578.69)			-	2 2 2 2 2 2 2 2 2 2	\$ - \$	(2,997,578.69)	0.100%	\$ (2,997.58) \$ 111,727.01	\$ (2,885,851.68)	
30-Nov-10 31-Dec-10	(2,997,578.69) (2,997,578.69)			-	¢		(2,997,578.69) (2,997,578.69)	0.100%	\$ (2,997.58 \$ (2,997.58	\$ 105,731.85	\$ (2,888,849.26) \$ (2,891,846.83)	
31-Jan-11 28-Feb-11	(2,997,578.69) (2,997,578.69)			-	ç	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.123% 0.123%) \$ 98,387.78	\$ (2,895,518.87) \$ (2,899,190.90)	
31-Mar-11 30-Apr-11	(2,997,578.69) (2,997,578.69)			-	¢	\$ - \$ \$ - \$	(2,997,578.69) (2,997,578.69)	0.123% 0.123%	\$ (3,672.03 \$ (3,672.03		\$ (2,902,862.94) \$ (2,906,534.97)	
31-May-11 30-Jun-11	(2,997,578.69)			-	\$ \$		(2,997,578.69)	0.123%	\$ (3,672.03	\$ 87,371.68	\$ (2,910,207.00) \$ (2,913,879.04)	
31-Jul-11	(2,997,578.69)			-	\$ \$ \$	\$ - \$	(2,997,578.69)	0.123%	\$ (3,672.03	\$ 80,027.61	\$ (2,917,551.07)	
31-Aug-11 30-Sep-11	(2,997,578.69) (2,997,578.69)			-	¢	\$ - \$	(2,997,578.69) (2,997,578.69)	0.123%		\$ 72,683.55	\$ (2,921,223.11) \$ (2,924,895.14)	
31-Oct-11 30-Nov-11 31-Dec-11	(2,997,578.69) (2,997,578.69) (2,997,578.69)			-	ç	\$-\$ \$-\$	(2,997,578.69) (2,997,578.69)	0.123% 0.123% 0.123%	\$ (3,672.03	\$ 65,339.48	\$ (2,928,567.17) \$ (2,932,239.21)	

PILS 1562 Account Carrying Charge Calculation Including Interest Clawback

Regulatory Principal Balances for Carrying Charges - Including Interest Clawback

	2001	2002	2003	2004	2005	2006	Totals
PILS True-Up Revised SIMPIL models		32,171.71	(782,603.35)	(1,285,348.09)	(1,361,015.48)	(680,182.00)	(4,076,977.21)
Assumed booked in July of Following year							
PILS Entitlement/Proxy for the Tax/Fiscal Year	3,735,614.04	7,536,775.30	11,272,389.34	8,470,678.81	7,413,131.00	2,457,305.33	40,885,893.83
LCT Elimination						(126,198.00)	(126,198.00)
PILS Billed to Customers:							
				(1,007,602.01)	(770,822.99)	(736,151.35)	(3,499,979.35)
January	-	-	(985,403.00)				
February	-	-	(926,823.84)	(968,866.99)		(668,965.83)	(3,262,051.89)
March	-	(650 <i>,</i> 804.86)	(910,997.60)	(904,545.74)		(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)
Мау	-	(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 <i>,</i> 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)
Subtotal	-	(8,680,929.04)	(11,019,991.34)	(8,651,285.08)	(8,421,372.00)	(2,906,719.85)	(39,680,297.31)
Total Principal Balance	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)

	Α	В	С	D	E	F	G I	1 1	J	К	L	М	N	0
1	EB-2010-0132													
2	Summary PILs 1562 Balance Utility Name: Hydro One Brar			-bac	k									
4	Reporting period: 2001- 2005				Sign Convent	gn Convention: + for increase; - for decrease								
5 6														
7														
8 9	Year start: Year end:		10/1/2001 12/31/2001		1/1/2002 12/31/2002		1/1/2003 12/31/2003	1/1/200 12/31/200		1/1/2005 12/31/2005		1/1/2006 4/30/2006		Total
10														
11	Opening balance:	=	0)	3,779,196		2,952,760	2,591,20	5	1,204,177	·	-1,195,676		0
12	Board-approved PILs tax proxy from Decisions (1)	+/-	3,735,614	L	7,536,775		11,272,389	8,470,67	9	1,884,194		2,457,305		35,356,957
	PILs proxy from April 1,	+								_		_,,		
13	2005 - input 9/12 of amount True-up Variance	+/-	-		-			_	-	5,528,937				5,528,937
14	Adjustment Q4, 2001 (2) 32,172 0 32,172 32,172 32,172 0 32,172 32,172 32,172 10,172 <th< td=""></th<>													
15	Adjustment (3) -782,603 -881,074 -879,174 -680,182 -3,													-3,223,033
	Deferral Account Variance +/-													0,220,000
16	Adjustment Q4, 2001 (4) 0 Deferral Account Variance +/-													0
17	Adjustment (5) 0 0 -404,274 -481,842 0 -886,1													-886,116
18	7 Adjustment (5) 0 -481,842 0 -886 Adjustments to reported +/- -404,274 -481,842 0 -886 8 prior years' variances (6) -404,274 -481,842 0 -886												0	
	LCT repeal	+/-	-				-	_	-	_		-126,198		-126,198
	Carrying charges (7)	+/-	-							_				
20	PILs billed to (collected	-	43,582	2	285,546		168,650	78,92	5	-30,595		-121,360		424,749
21 22	from) customers (8)		0		-8,680,929		-11,019,991	-8,651,28	5	-8,421,372		-2,906,720		-39,680,297
														<mark>-2,572,830</mark>
24 25														
26														
27 28	Uncollected PILs													
29	NOTE: The purpose of this wo													
31	For explanation of Account 156	•			-				sand	u FAQ Aphi 2003).			
33	Please identify if Method 1, 2													
34 35	(1) (i) From the Board's Decisi Please insert the Q4, 2						•		d 200)2.				
35 36	If the Board gave more	than o	one decision in t	the y	vear, calculate a	weig	ghted average pro>	xy.						
37 38	(ii) If the Board approved di(iii) Column G - In 2003, the								oroxy	/.				
38 39 40	(iv) Column I - The Q4 2001)ocombor	21 2005		
41	(v) Column K - The 2002 P (vi) Column M - The 2005 P				•				лоху	TIOM APRI 1 TO L	ecember	31, 2005.		
42 43	(2) From the Ministry of Finance	e Varia	ance Column, ur	nder	Future True-up	s, Pa	art IV a, cell I132, c	f the TAXCALC	sprea	adsheet. The Q4	, 2001 pro	oxy has to b	be	
44 45	trued up in 2002, 2003 ar										•			
46	(3) From the Ministry of Finance				•				sprea	adsheet.				
47 48	The true-up will compare						•							
49 50	(4) From the Ministry of Finance trued up in 2002, 2003 ar				•						•	oxy has to	be	
50 51 52	(5) From the Ministry of Finance										-			
52 53 54	The true-up will compare								shies					
55	(6) The correcting entry should	be sho	own in the year	the e	entry was made.	. The	e true-up of the ca	rying charges w	ll hav	ve to be reviewed	J.			
56 57	(7) Carrying charges are calculated		-		-									
58	(8) (i) PILs collected from custo		-			04 ₩	ere based on a five	ed charge and a	volur	netric charge rec	overv hv	class Tho	PII	srate
60	components for Q4, 2001	and 20	002 were calcula	ated	in the 2002 app	orove	d RAM on sheet 6	and sheet 8. In						
61 62	2002 PILs tax proxy recov The 2005 PILs tax proxy							he 2004 RAM.						
63 64	(ii) Collections should equal:		-			•		cluding net unbil	ed of	t period and) m	Iltinliad			
65	by the PILs volumetric pr	roxy ra	tes by class (fro	om th	ne Q4, 2001and	2002	2 RAM worksheets) for 2002, 2003	and	• •	•	04;		
65 66 68	plus, (b) customer counts	•		•			-	•			oot 7			
68 69	In 2004, use the Board-a for the period April 1 to D													
69 71	In 2005, use the Board-a	pprove	ed 2005 PILs pr	oxy,	recovered on a	volu	metric basis by cla	ss as calculated	by th	ne 2005 RAM, sh				
72 73	for the period April 1 to D to calculate the recovery						metric PILs proxy	rate by class sho	uld b	e used				
74	(9) Any interim PILs recovery fr						CCOUNT # 1500 E	nal reconciliation	of D	Il s provu taxoa				
76	will have to include amounts					нA	550unt # 1530. El			ino hiory iases				
77														