



November 24, 2011

By RESS and Courier

Ms. Kirsten Walli, Board Secretary
Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto, Ontario
M4P 1E4

RE: Electricity Distribution Licence ED-2006-0031
3rd Generation Incentive Regulation Mechanism
Electricity Distribution Rate Application (EB-2011-0172)

Dear Ms. Walli,

On October 12, 2011, Horizon Utilities Corporation ("Horizon Utilities") filed an Application with the Ontario Energy Board (the "OEB" of the "Board") for a 3rd Generation Incentive Regulation Mechanism ("IRM") Electricity Distribution Rate ("EDR") Application (the "Application"), in accordance with *Chapter 3 of the OEB's Filing Requirements for Transmission and Distribution Applications*, for rates effective January 1, 2012.

On October 25, 2011, the OEB issued its Notice of Application (the "Notice") for the aforementioned Application in which it indicated that intervenors were to provide Horizon Utilities with their interrogatories on the Application by November 17, 2011 and that Horizon Utilities was to file responses to the interrogatories by November 24, 2011. Pursuant to the Notice, please find enclosed Horizon Utilities' responses to interrogatories filed by Board staff and Vulnerable Energy Consumers Coalition ("VECC"). Horizon Utilities is also filing with these responses "live" versions of the 2012 IRM 3 Tax Savings Workform and the 2012 IRM Rate Generator Model.

On November 8, 2011, Horizon Utilities received a letter from the Board (the "Letter") regarding this Application. As part of this Application, Horizon Utilities was seeking disposition of Account 1562 Deferred Payment in Lieu of Taxes ("PILS"). In the Letter, the Board determined that it would not hear the PILs evidence at this time but that it would receive such evidence as part of a stand-alone application. The Board noted in its letter to Horizon Utilities that it "*has not yet made findings on the tax and PILs implications of amalgamations of distributors during the period 2001 to 2005*".

By way of this letter, Horizon Utilities advises the Board that it has removed the amount of \$2,313,947 related to the disposition of Account 1562 Deferred PILs from this Application. Horizon Utilities has therefore recomputed the bill impacts as a result of this Application and included them in Table 1, below.

Table 1 - Bill Impacts without Disposition of Account 1562 Deferred PILs

Customer Class	Billing Units	Average Monthly Volume	Distribution Charges		Bill Impacts on Distribution Charges		Total Bill Charges (Excl OCEB)		Total Bill Impact (Excl OCEB)	
			Current	Proposed	\$	%	Current	Proposed	\$	%
Residential	kWh	800	\$ 28.29	\$ 25.79	\$ (2.49)	(8.82)%	\$ 123.60	\$ 119.74	\$ (3.85)	(3.12)%
General Service Less Than 50 kW	kWh	2000	\$ 51.28	\$ 44.78	\$ (6.50)	(12.68)%	\$ 294.50	\$ 284.80	\$ (9.70)	(3.29)%
General Service 50 to 4,999 kW	kW	2500	\$ 3,553.75	\$ 1,919.63	\$(1,634.12)	(45.98)%	\$120,429.80	\$117,479.52	\$ (2,950.28)	(2.45)%
Large Use Greater Than 5,000 kW	kW	5000	\$34,817.38	\$25,384.45	\$(9,432.93)	(27.09)%	\$271,739.85	\$258,551.13	\$(13,188.72)	(4.85)%

For ease of reference, Horizon Utilities also provides Table 2 below which identifies the bill impacts as filed.

Table 2 – Bill Impacts as Filed

Customer Class	Billing Units	Average Monthly Volume	Distribution Charges		Bill Impacts on Distribution Charges		Total Bill Charges (Excl OCEB)		Total Bill Impact (Excl OCEB)	
			Current	Proposed	\$	%	Current	Proposed	\$	%
Residential	kWh	800	\$ 28.29	\$ 26.53	\$ (1.76)	(6.21)%	\$ 123.60	\$ 120.58	\$ (3.02)	(2.44)%
General Service Less Than 50 kW	kWh	2000	\$ 51.28	\$ 45.80	\$ (5.48)	(10.69)%	\$ 294.50	\$ 285.95	\$ (8.55)	(2.90)%
General Service 50 to 4,999 kW	kW	2500	\$ 3,553.75	\$ 2,121.74	\$(1,432.00)	(40.30)%	\$120,429.80	\$117,707.91	\$ (2,721.89)	(2.26)%
Large Use Greater Than 5,000 kW	kW	5000	\$34,817.38	\$25,701.13	\$(9,116.25)	(26.18)%	\$271,739.85	\$259,908.98	\$(12,830.86)	(4.72)%

Two hard copies of the interrogatory responses will follow by courier. If you should have any questions or require further information, please do not hesitate to contact me.

Yours truly,

[Original signed by Indy Butany-DeSouza]

Indy J. Butany-DeSouza
 Vice-President, Regulatory Affairs
 Horizon Utilities Corporation
 Tel: (905) 317-4765
 Indy.butany@horizonutilities.com

1
2 **IN THE MATTER OF** the *Ontario Energy Board Act, 1998*, being
3 Schedule B to the *Energy Competition Act, 1998* S.O. 1998, c. 15;

4 **AND IN THE MATTER OF** an Application by Horizon Utilities
5 Corporation to the Ontario Energy Board for an Order or Orders
6 approving of fixing just and reasonable rates and other service
7 charges for the distribution of Electricity as of January 1, 2012.

8 **HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”)**
9 **RESPONSES TO**
10 **BOARD STAFF INTERROGATORIES**

11 **DELIVERED: November 24th, 2011**

12 **QUESTION 1**

13 **Reference: Shared Tax Savings Rate Rider**

14 EB-2010-0131 Draft Rate Order: Revised Revenue Requirement Workform
15 2012 IRM3 Tax Savings Workform

16 In its revised Draft Rate Order for EB-2010-0131, Horizon submitted a revised Revenue
17 Requirement Workform on July 28, 2011 which included a 2011 corporate tax rate of 26.45%.
18 Board Staff is unable to reconcile certain inputs on the 2012 Tax Savings Workform, Sheet 5
19 with Horizon’s Draft Rate Order from EB-2010-0131.

- 20 **a)** Please confirm that Horizon’s rates for the year 2011 were based on the calculations
21 contained in the above noted Draft Rate Order, including a tax rate of 26.45%.
- 22 **b)** Please provide supporting evidence for the 2011 tax rate of 28.25% as contained in
23 Horizon’s 2012 IRM3 Tax Savings Workform.
- 24 **c)** The 2012 Tax Savings Workform contains Tax Credits of \$378,000. Please confirm that
25 Horizon incorporated further tax credits of \$36,250 in the calculation of its 2011 rates in
26 accordance with the Board’s Decision in EB-2010-0131.
- 27 **d)** Please recalculate the Shared Tax Savings using the 2011 tax rate of 26.45% and total
28 tax credits of \$414,250.
- 29

1 **Response:**

- 2 a) Horizon Utilities confirms that rates for the year 2011 were based on the calculations
 3 contained in the above noted Draft Rate Order from EB-2010-0131, including a tax rate
 4 of 26.45%.
- 5 b) Horizon Utilities' 2011 tax rate in the 2012 IRM3 Tax Savings Workform is a
 6 typographical error and should read 26.45%.
- 7 c) Horizon Utilities confirms that it incorporated further tax credits of \$36,250 in the
 8 calculation of its 2011 rates in accordance with the Board's Decision in EB-2010-0131.
- 9 d) Horizon Utilities has recalculated the Shared Tax Savings using the 2011 tax rate of
 10 26.45% and total tax credits of \$414,250. The recalculation is incorporated into the 2012
 11 IRM3 Tax Savings Workform. Horizon Utilities has revised Table 1 – Tax Savings to be
 12 Shared (page 4 of the Manager's Summary) and Table 2 – Revised Shared Tax Savings
 13 Rate Riders by Customer Class (from page 4 of the Manager's Summary) and submits
 14 them below.

15 **Table 1 - Tax Savings to be Shared**

2011 Grossed-up Tax Amount	2012 Grossed-up Tax Amount	2012 Incremental Tax Savings	2012 Sharing of Tax Savings (50%)
\$6,093,853	\$5,408,433	(\$685,420)	(\$342,710)

17 **Table 2 – Revised Shared Tax Savings Rate Riders**

Rate Class	Distribution Volumetric Rate Rider (kWh)	Distribution Volumetric Rate Rider (kW)
Residential	(\$0.0001)	
General Service Less Than 50 kW	(\$0.0001)	
General Service 50 to 4,999 kW		(\$0.0130)
Large Use > 5000 kW		(\$0.0092)
Unmetered Scattered Load	(\$0.0001)	
Sentinel Lighting		(\$0.1078)
Street Lighting		(\$0.0672)
Standby Power		(\$0.0087)

- 1 Horizon Utilities has attached a revised version of the 2012 IRM 3 Tax Savings Workform
- 2 and the IRM Rate Generator model as Appendices A and B, respectively, to this response.
- 3 These are also being filed as 'live' models.

Appendix A Tax Savings Work Form



2012 IRM 3 Tax Savings Workform

Choose Your Utility:

Horizon Utilities Corporation
Hydro Hawkesbury Inc.

Application EB-2011-0172

OEB Application IRM3

LDC Licence #: ED-2006-0031

Application Contact Information

Name:

Title:

Phone Number:

Email Address:

We are applying for rates effective:

Last COS Re-based Year

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION

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Ontario Energy Board

**2012 IRM 3 Tax
Savings Workform**

Horizon Utilities Corporation

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[3. Re-Based Billing Determinants and Rates](#)

[4. Re-Based Revenue from Rates](#)

[5. Z-Factor Tax Changes](#)

[6. Calculation of Tax Change Variable Rate Rider](#)



Ontario Energy Board

2012 IRM 3 Tax Savings Workform

Horizon Utilities Corporation

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

Last COS Re-based Year was in 2011

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	214,658	1,539,676,985		14.45	0.0142	
GSLT50	General Service Less Than 50 kW	Customer	kWh	17,931	537,886,860		32.16	0.0084	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	2,279	1,745,006,174	4,758,680	293.26		2.0341
LU	Large Use > 5000 kW	Customer	kW	12	538,081,868	2,500,000	22,642.10		1.3359
USL	Unmetered Scattered Load	Connection	kWh	3,228	12,541,586		9.11	0.0141	
Sen	Sentinel Lighting	Connection	kW	501	502,459	1,421	4.42		12.1399
SL	Street Lighting	Connection	kW	52,388	40,006,298	111,295	2.31		6.1604
SB	Standby Power	Connection	kW			199,012			2.4808
NA	Rate Class 9	NA	NA						
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						



Ontario Energy Board

2012 IRM 3 Tax Savings Workform

Horizon Utilities Corporation

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

Last COS Re-based Year was in 2011

Rate Class	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Rate ReBal Base Service Charge D	Rate ReBal Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate kWh H = B * E	Distribution Volumetric Rate kW I = C * F	Revenue Requirement from Rates J = G + H + I
Residential	214,658	1,539,676,985	0	14.45	0.0142	0.0000	37,221,697	21,863,413	0	59,085,110
General Service Less Than 50 kW	17,931	537,886,860	0	32.16	0.0084	0.0000	6,919,932	4,518,250	0	11,438,181
General Service 50 to 4,999 kW	2,279	1,745,006,174	4,758,680	293.26	0.0000	2.0341	8,020,074	0	9,679,631	17,699,705
Large Use > 5000 kW	12	538,081,868	2,500,000	22,642.10	0.0000	1.3359	3,260,462	0	3,339,750	6,600,212
Unmetered Scattered Load	3,228	12,541,586	0	9.11	0.0141	0.0000	352,885	176,836	0	529,721
Sentinel Lighting	501	502,459	1,421	4.42	0.0000	12.1399	26,573	0	17,251	43,824
Street Lighting	52,388	40,006,298	111,295	2.31	0.0000	6.1604	1,452,195	0	685,622	2,137,817
Standby Power	0	0	199,012	0.00	0.0000	2.4808	0	0	493,709	493,709
							57,253,819	26,558,499	14,215,962	98,028,281

Horizon Utilities Corporation

This worksheet calculates the tax sharing amount.

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

Summary - Sharing of Tax Change Forecast Amounts

For the 2011 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

\$ 414,250

1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2011	2012
Taxable Capital	\$ 369,052,637	\$ 369,052,637
Deduction from taxable capital up to \$15,000,000	\$ 15,000,000	\$ 15,000,000
Net Taxable Capital	\$ 354,052,637	\$ 354,052,637
Rate	0.000%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -

2. Tax Related Amounts Forecast from Income Tax Rate Changes

	2011	2012
Regulatory Taxable Income	\$ 16,943,679	\$ 16,943,679
Corporate Tax Rate	26.45%	26.05%
Tax Impact	\$ 4,481,916	\$ 3,999,546
Grossed-up Tax Amount	\$ 6,093,853	\$ 5,408,433
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 6,093,853	\$ 5,408,433
Total Tax Related Amounts	\$ 6,093,853	\$ 5,408,433
Incremental Tax Savings		-\$ 685,420
Sharing of Tax Savings (50%)		-\$ 342,710



Ontario Energy Board

2012 IRM 3 Tax Savings Workform

Horizon Utilities Corporation

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

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Z-Factor Tax Change\$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$59,085,110.3870	60.27%	-\$206,563	#####	0	-\$0.0001	
General Service Less Than 50 kW	\$11,438,181	11.67%	-\$39,988	537,886,860	0	-\$0.0001	
General Service 50 to 4,999 kW	\$17,699,705	18.06%	-\$61,879	#####	4,758,680		-\$0.0130
Large Use > 5000 kW	\$6,600,212	6.73%	-\$23,075	538,081,868	2,500,000		-\$0.0092
Unmetered Scattered Load	\$529,721	0.54%	-\$1,852	12,541,586	0	-\$0.0001	
Sentinel Lighting	\$43,824	0.04%	-\$153	502,459	1,421		-\$0.1078
Street Lighting	\$2,137,817	2.18%	-\$7,474	40,006,298	111,295		-\$0.0672
Standby Power	\$493,709	0.50%	-\$1,726	0	199,012		-\$0.0087
	\$98,028,281	100.00%	-\$342,710				
	H		I				

Appendix B IRM Rate Generator Model



Horizon Utilities Corporation
Horizon Utilities Corp

Choose Your Utility:

Application Type: IRM3
OEB Application #: EB-2011-0172
LDC Licence #: ED-2006-0031

Application Contact Information

Name:
Title:
Phone Number:
Email Address:

We are applying for rates effective:

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

Legend

-
-
-

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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



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Ontario Energy Board

**3RD Generation Incentive
Regulation Model**

Horizon Utilities Corporation - EB-2011-0172

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

Rate Description	Unit	Amount	Effective Until Date
Residential			
Service Charge	\$	14.45	
Smart Meter Funding Adder	\$	2.14	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.27	July 31, 2012
Rate Rider for Foregone Revenue Recovery	\$	1.06	December 31, 2011
General Service Less Than 50 kW			
Service Charge	\$	32.16	
Smart Meter Funding Adder	\$	2.14	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.63	July 31, 2012
Rate Rider for Foregone Revenue Recovery	\$	2.83	December 31, 2011
General Service 50 to 4,999 kW			
Service Charge	\$	293.26	
Smart Meter Funding Adder	\$	2.14	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	7.11	July 31, 2012
Rate Rider for Foregone Revenue Recovery	\$	25.76	December 31, 2011
Large Use			
Service Charge	\$	22642.10	
Smart Meter Funding Adder	\$	2.14	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	414.57	July 31, 2012
Rate Rider for Foregone Revenue Recovery	\$	6894.47	December 31, 2011



Ontario Energy Board

**3RD Generation Incentive
Regulation Model**

Horizon Utilities Corporation - EB-2011-0172

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	0.00840
General Service 50 to 4,999 kW	\$/kW	2.03410
Large Use	\$/kW	1.33590
Unmetered Scattered Load	\$/kWh	0.01410
Sentinel Lighting	\$/kW	12.13990
Street Lighting	\$/kW	6.16040
Standby Power	\$/kW	2.48080



Ontario Energy Board

**3RD Generation Incentive
Regulation Model**

Horizon Utilities Corporation - EB-2011-0172

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	0.00710
General Service Less Than 50 kW		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00620
General Service 50 to 4,999 kW		
Retail Transmission Rate – Network Service Rate	\$/kW	2.46430
Large Use		
Retail Transmission Rate – Network Service Rate	\$/kW	2.81510
Unmetered Scattered Load		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00630
Sentinel Lighting		
Retail Transmission Rate – Network Service Rate	\$/kW	2.04780
Street Lighting		
Retail Transmission Rate – Network Service Rate	\$/kW	1.94000



Ontario Energy Board

**3RD Generation Incentive
Regulation Model**

Horizon Utilities Corporation - EB-2011-0172

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	0.00570
General Service Less Than 50 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00520
General Service 50 to 4,999 kW		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.05840
Large Use		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.36540
Unmetered Scattered Load		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00530
Sentinel Lighting		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.65640
Street Lighting		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.61500



3RD Generation Incentive Regulation Model

Horizon Utilities Corporation - EB-2011-0172

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.

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

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (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.

³ 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.

⁴ 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.

⁵ Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 and 29.

⁶ For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transactions during the year.

⁷ If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2010 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, 2011 on the December 31, 2010 balance. The projected interest is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision.

⁸ 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).



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

you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 received approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the Decant 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.

		2006										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments ⁵	Board-Approved Disposition during 2006 ^{2, 2A}	Adjustments during 2006 - other ³	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 ^{2, 2A}	Adjustments during 2006 - other ³	Closing Interest Amounts as of Dec-31-06	
Group 1 Accounts												
LV Variance Account	1550	\$ -				\$ -	\$ -				\$ -	
RSVA - Wholesale Market Service Charge	1590	\$ -				\$ -	\$ -				\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ -				\$ -	\$ -				\$ -	
RSVA - Retail Transmission Connection Charge	1586	\$ -				\$ -	\$ -				\$ -	
RSVA - Power (excluding Global Adjustment)	1588	\$ -				\$ -	\$ -				\$ -	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -				\$ -	\$ -				\$ -	
Recovery of Regulatory Asset Balances	1590	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances (2008) ⁷	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances (2009) ⁷	1595	\$ -				\$ -	\$ -				\$ -	
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Special Purpose Charge Assessment Variance Account												
	1521											
Deferred Payments in Lieu of Taxes												
	1562										\$ -	
Group 1 Total + 1521 + 1562		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
The following is not included in the total claim but are included on a memo basis:												
Board-Approved CDM Variance Account	1567											
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -				\$ -	\$ -				\$ -	

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

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of it. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dis 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 Janu recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances app Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period t support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, incl



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Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and 1562, and further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 schedule should be the year received approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the Decantment adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for entries requiring entries dating back to the beginning of the continuity schedule i.e. Jan 1, 2005.

		2007										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions Debit/(Credit) during 2007 excluding interest and adjustments ³	Board-Approved Disposition during 2007	Adjustments during 2007 - other ³	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other ³	Closing Interest Amounts as of Dec-31-07	
Group 1 Accounts												
LV Variance Account	1550	\$ -				\$ -	\$ -				\$ -	
RSVA - Wholesale Market Service Charge	1590	\$ -				\$ -	\$ -				\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ -				\$ -	\$ -				\$ -	
RSVA - Retail Transmission Connection Charge	1586	\$ -				\$ -	\$ -				\$ -	
RSVA - Power (excluding Global Adjustment)	1588	\$ -				\$ -	\$ -				\$ -	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -				\$ -	\$ -				\$ -	
Recovery of Regulatory Asset Balances	1590	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances (2008) ⁷	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances (2009) ⁷	1595	\$ -				\$ -	\$ -				\$ -	
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Special Purpose Charge Assessment Variance Account												
	1521											
Deferred Payments in Lieu of Taxes	1562	\$ -				\$ -	\$ -				\$ -	
Group 1 Total + 1521 + 1562		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
The following is not included in the total claim but are included on a memo basis:												
Board-Approved CDM Variance Account	1567											
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -				\$ -	\$ -				\$ -	

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the opening principal amount and 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 adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of it. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved adjustments, 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 transfer of the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 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 applicable. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period is supported by the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include



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

you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 received approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the Decant 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 Amounts as of Jan-1-08	Transactions Debit/ (Credit) during 2008 excluding interest and adjustments ³	Board-Approved Disposition during 2008	Adjustments during 2008 - other ³	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other ³	Closing Interest Amounts as of Dec-31-08	
Group 1 Accounts												
LV Variance Account	1550	\$ -				\$ -	\$ -				\$ -	
RSVA - Wholesale Market Service Charge	1590	\$ -				\$ -	\$ -				\$ -	
RSVA - Retail Transmission Network Charge	1584	\$ -				\$ -	\$ -				\$ -	
RSVA - Retail Transmission Connection Charge	1586	\$ -				\$ -	\$ -				\$ -	
RSVA - Power (excluding Global Adjustment)	1588	\$ -				\$ -	\$ -				\$ -	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -				\$ -	\$ -				\$ -	
Recovery of Regulatory Asset Balances	1590	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances (2008) ⁷	1595	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances (2009) ⁷	1595	\$ -				\$ -	\$ -				\$ -	
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Special Purpose Charge Assessment Variance Account												
	1521											
Deferred Payments in Lieu of Taxes	1562	\$ -				\$ -	\$ -				\$ -	
Group 1 Total + 1521 + 1562		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
The following is not included in the total claim but are included on a memo basis:												
Board-Approved CDM Variance Account	1567											
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -	
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -				\$ -	\$ -				\$ -	

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

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of it. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved d 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 Janu recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances app Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period t support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, incl



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Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521, and other notes and further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 schedule should be the year received approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the Decant adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for entries requiring entries dating back to the beginning of the continuity schedule i.e. Jan 1, 2005.

		2009										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments ²	Board-Approved Disposition during 2009	Adjustments during 2009 - other ³	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other ³	Closing Interest Amounts as of Dec-31-09	
Group 1 Accounts												
LV Variance Account	1550	\$ -			\$ 68,685	\$ 68,685	\$ -			\$ 230	\$ 230	
RSVA - Wholesale Market Service Charge	1590	\$ -			-\$ 1,995,239	1,995,239	\$ -			-\$ 6,746	6,746	
RSVA - Retail Transmission Network Charge	1584	\$ -			\$ 907,196	907,196	\$ -			\$ 5,355	5,355	
RSVA - Retail Transmission Connection Charge	1586	\$ -			-\$ 324,102	324,102	\$ -			-\$ 555	555	
RSVA - Power (excluding Global Adjustment)	1588	\$ -			-\$ 1,406,215	1,406,215	\$ -			\$ 4,213	4,213	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -			\$ 5,253,200	5,253,200	\$ -			\$ 24,291	24,291	
Recovery of Regulatory Asset Balances	1590	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	
Disposition and Recovery of Regulatory Balances (2008) ⁷	1595	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	
Disposition and Recovery of Regulatory Balances (2009) ⁷	1595	\$ -			\$ -	\$ -	\$ -			\$ -	\$ -	
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ -	\$ -	\$ -	\$ 2,503,525	2,503,525	\$ -	\$ -	\$ -	\$ 26,789	\$ 26,789	
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		\$ -	\$ -	\$ -	-\$ 2,749,675	2,749,675	\$ -	\$ -	\$ -	\$ 2,498	2,498	
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ -	\$ -	\$ -	\$ 5,253,200	5,253,200	\$ -	\$ -	\$ -	\$ 24,291	24,291	
Special Purpose Charge Assessment Variance Account												
	1521											
Deferred Payments in Lieu of Taxes	1562	\$ -				\$ -	\$ -				\$ -	
Group 1 Total + 1521 + 1562		\$ -	\$ -	\$ -	\$ 2,503,525	2,503,525	\$ -	\$ -	\$ -	\$ 26,789	\$ 26,789	
The following is not included in the total claim but are included on a memo basis:												
Board-Approved CDM Variance Account	1567											
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592											
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -			-\$ 1,017,175	1,017,175	\$ -			-\$ 45,835	45,835	
Disposition and Recovery of Regulatory Balances ⁷	1595	\$ -			-\$ 3,731,347	3,731,347	\$ -			-\$ 1,093,973	1,093,973	

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

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of it. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved adjustments, 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 transfer of the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 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 applicable. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period is supported by the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include



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Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 152, and provide supporting statements and further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 schedule should be the year received approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the Decant adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for entries requiring entries dating back to the beginning of the continuity schedule i.e. Jan 1, 2005.

		2010												
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions Debit/(Credit) during 2010 excluding interest and adjustments ²	Board-Approved Disposition during 2010	Other ³ Adjustments during Q1 2010	Other ³ Adjustments during Q2 2010	Other ³ Adjustments during Q3 2010	Other ³ Adjustments during Q4 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other ³	Closing Interest Amounts as of Dec-31-10
Group 1 Accounts														
LV Variance Account	1550	\$ 68,685	\$ 95,125						\$ 163,810	\$ 230	\$ 879			\$ 1,108
RSVA - Wholesale Market Service Charge	1590	-\$ 1,995,239	\$ 5,485,796						-\$ 7,481,035	-\$ 6,746	-\$ 38,546			-\$ 45,291
RSVA - Retail Transmission Network Charge	1584	\$ 907,196	\$ 1,710,744						\$ 2,617,941	\$ 5,355	\$ 18,334			\$ 23,689
RSVA - Retail Transmission Connection Charge	1586	-\$ 324,102	\$ 941,504						\$ 617,402	-\$ 555	\$ 3,660			\$ 3,106
RSVA - Power (excluding Global Adjustment)	1588	-\$ 1,406,215	-\$ 4,225,520						-\$ 5,631,736	\$ 4,213	-\$ 19,053			-\$ 14,840
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 5,253,200	-\$ 2,175,930						\$ 3,077,270	\$ 24,291	\$ 18,246			\$ 42,537
Recovery of Regulatory Asset Balances	1590	\$ -							\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2008) ⁷	1595	\$ -							\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2009) ⁷	1595	\$ -							\$ -	\$ -				\$ -
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 2,503,525	-\$ 9,139,872	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 6,636,347	\$ 26,789	-\$ 16,480	\$ -	\$ -	\$ 10,309
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 2,749,675	-\$ 6,963,942	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 9,713,617	\$ 2,498	-\$ 34,726	\$ -	\$ -	-\$ 32,228
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 5,253,200	-\$ 2,175,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,077,270	\$ 24,291	\$ 18,246	\$ -	\$ -	\$ 42,537
Special Purpose Charge Assessment Variance Account	1521		\$ 1,027,132					-\$ 583,177	\$ 443,955	\$ -	\$ 6,271			\$ 6,271
Deferred Payments in Lieu of Taxes	1562	\$ -							\$ -	\$ -				\$ -
Group 1 Total + 1521 + 1562		\$ 2,503,525	-\$ 8,112,741	\$ -	\$ -	\$ -	\$ -	-\$ 583,177	-\$ 6,192,393	\$ 26,789	-\$ 10,209	\$ -	\$ -	\$ 16,580
The following is not included in the total claim but are included on a memo basis:														
Board-Approved CDM Variance Account	1567								\$ -	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592								\$ -	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592								\$ -	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	-\$ 1,017,175							-\$ 1,017,175	-\$ 45,835	-\$ 34,287			-\$ 80,123
Disposition and Recovery of Regulatory Balances ⁷	1595	-\$ 3,731,347	\$ 8,968,886	\$ 19,089,305					-\$ 13,851,765	-\$ 1,093,973	-\$ 108,130			-\$ 1,202,103

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign as the related Board decision.

Applicants may wish to propose kWh as the allocator for account 1521 pending a final decision of the Board. Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board, 10% transition costs adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of the Board's decision. If the adjustment relates to previously Board Approved adjustments, please provide explanations for the nature of the adjustments. Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28. For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the transfer of the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 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 applicable to the period from May 1, 2011 to April 30, 2012. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period is not completed, including support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include



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

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

Account Descriptions	Account Number	2011				Projected Interest on Dec-31-10 Balances		2.1.7 RRR	Variance RRR vs. 2010 Balance (Principal + Interest)
		Principal Disposition during 2011 - instructed by Board	Interest Disposition during 2011 - instructed by Board	Closing Principal Balances as of Dec 31-10 Adjusted for Dispositions during 2011	Closing Interest Balances as of Dec 31-10 Adjusted during 2011 Disposition	Projected Interest from Jan 1, 2011 to December 31, 2011 on Dec 31 -10 balance adjusted for disposition during 2011 ⁵	Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 ^{6,7}	Total Claim	
Group 1 Accounts									
LV Variance Account	1550	\$ 68,685	\$ 725	\$ 95,125	\$ 384	\$ 1,398	\$ 96,907	\$ 164,971	\$ 53
RSVA - Wholesale Market Service Charge	1590	-\$ 1,995,239	-\$ 21,112	-\$ 5,485,796	-\$ 24,180	-\$ 80,641	5,590,617	-\$ 7,527,872	1,546
RSVA - Retail Transmission Network Charge	1584	\$ 907,196	\$ 11,887	\$ 1,710,744	\$ 11,802	\$ 25,148	1,747,694	\$ 2,642,333	703
RSVA - Retail Transmission Connection Charge	1586	-\$ 324,102	-\$ 2,889	\$ 941,504	\$ 5,994	\$ 13,840	961,339	\$ 620,256	252
RSVA - Power (excluding Global Adjustment)	1588	-\$ 1,406,215	-\$ 5,912	-\$ 4,225,520	-\$ 8,928	-\$ 62,115	4,296,564	-\$ 5,647,665	1,090
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 5,253,200	\$ 62,114	-\$ 2,175,930	19,577	-\$ 31,986	2,227,494	\$ 3,123,876	4,069
Recovery of Regulatory Asset Balances	1590			\$ -	\$ -				
Disposition and Recovery of Regulatory Balances (2008) ⁷	1595			\$ -	\$ -				
Disposition and Recovery of Regulatory Balances (2009) ⁷	1595			\$ -	\$ -				
Group 1 Sub-Total (including Account 1588 - Global Adjustment)		\$ 2,503,525	\$ 44,814	-\$ 9,139,872	-\$ 34,506	\$ 134,356	9,308,734	-\$ 6,624,101	1,937
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)		-\$ 2,749,675	-\$ 17,300	-\$ 6,963,942	14,928	102,370	7,081,240	-\$ 9,747,977	2,132
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 5,253,200	\$ 62,114	-\$ 2,175,930	19,577	-\$ 31,986	2,227,494	\$ 3,123,876	4,069
Special Purpose Charge Assessment Variance Account	1521					\$ 8,265	\$ 458,491	\$ 1,033,402	583,177
Deferred Payments in Lieu of Taxes	1562			\$ -	\$ -				
Group 1 Total + 1521 + 1562		\$ 2,503,525	\$ 44,814	-\$ 9,139,872	-\$ 34,506	\$ 126,091	8,850,243	-\$ 5,590,699	585,114
The following is not included in the total claim but are included on a memo basis:									
Board-Approved CDM Variance Account	1567						\$ -		\$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592						\$ -		\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592						\$ -		\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	-\$ 1,017,175	-\$ 79,335	\$ -	-\$ 788		788	-\$ 1,097,298	\$ 0
Disposition and Recovery of Regulatory Balances ⁷	1595						15,053,868	-\$ 15,053,868	\$ 0

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign (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 adjustments instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of it. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved adjustments, 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 transfer. If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicable. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period is required to support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include



Ontario Energy Board

3RD Generation Incentive Regulation Model

Horizon Utilities Corporation - EB-2011-0172

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	1,539,676,985		253,330,245	-	59,154,377			
General Service Less Than 50 kW	\$/kWh	537,886,860		87,269,524	-	11,456,614			
General Service 50 to 4,999 kW	\$/kW	1,745,006,174	4,758,680	1,610,816,769	4,392,742	16,036,353			
Large Use	\$/kW	538,081,868	2,500,000	542,278,907	2,519,500	6,600,126			
Unmetered Scattered Load	\$/kWh	12,541,586		854,908	-	529,235			
Sentinel Lighting	\$/kW	502,459	1,421	14,537	41	43,849			
Street Lighting	\$/kW	40,006,298	111,295	41,413,891	115,211	2,136,477			
Standby Power	\$/kW		199,012		-	493,704			
Total		4,413,702,230	7,570,408	2,535,978,781	7,027,494	96,450,735	0%	0%	0%

Total Claim (including Accounts 1521 and 1562)	-\$	8,850,243
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Total Claim for Threshold Test (All Group 1 Accounts)	-\$	9,308,734
--	-----	-----------

Threshold Test ³ (Total Claim per kWh)	-	0.00211
--	---	---------

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.

Deferral/ Variance Account Work Form

Horizon Utilities Corporation - EB-2011-0172

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

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

Rate Class	Units	Billed kWh	% kWh	1550	1580	1584	1586	1588*	1590	1595 (2008)	1595 (2009)	1521	Total
Residential	\$/kWh	1,539,676,985	34.88%	33,805	(1,950,232)	609,666	335,354	(1,498,814)	0	0	0	159,940	(2,310,282)
General Service Less Than 50 kW	\$/kWh	537,886,860	12.19%	11,810	(681,314)	212,987	117,156	(523,611)	0	0	0	55,875	(807,098)
General Service 50 to 4,999 kW	\$/kW	1,745,006,174	39.54%	38,313	(2,210,312)	690,970	380,076	(1,698,694)	0	0	0	181,269	(2,618,378)
Large Use	\$/kW	538,081,868	12.19%	11,814	(681,561)	213,064	117,198	(523,801)	0	0	0	55,895	(807,391)
Unmetered Scattered Load	\$/kWh	12,541,586	0.28%	275	(15,886)	4,966	2,732	(12,209)	0	0	0	1,303	(18,819)
Sentinel Lighting	\$/kW	502,459	0.01%	11	(636)	199	109	(489)	0	0	0	52	(754)
Street Lighting	\$/kW	40,006,298	0.91%	878	(50,674)	15,841	8,714	(38,945)	0	0	0	4,156	(60,029)
Standby Power	\$/kW	-	0.00%	0	0	0	0	0	0	0	0	0	0
Total		4,413,702,230	100.00%	96,907	(5,590,617)	1,747,694	961,339	(4,296,564)	0	0	0	458,491	(6,622,750)

* RSVA - Power (Excluding Global Adjustment)

1588 RSVA - Power (Global Adjustment Sub-Account)

Rate Class	non-RPP kWh	% kWh	1588
Residential	253,330,245	9.99%	222,514
General Service Less Than 50 kW	87,269,524	3.44%	76,654
General Service 50 to 4,999 kW	1,610,816,769	63.52%	1,414,871
Large Use	542,278,907	21.38%	476,314
Unmetered Scattered Load	854,908	0.03%	751
Sentinel Lighting	14,537	0.00%	13
Street Lighting	41,413,891	1.63%	36,376
Standby Power	-	0.00%	-
Total	2,535,978,781	100.00%	(2,227,494)

Allocation of Account 1562

	% of Distribution Revenue	Allocation of Balance in Account 1562
Residential	61.3%	-
General Service Less Than 50 kW	11.9%	-
General Service 50 to 4,999 kW	16.6%	-
Large Use	6.8%	-
Unmetered Scattered Load	0.5%	-
Sentinel Lighting	0.0%	-
Street Lighting	2.2%	-
Standby Power	0.5%	-
Total	100.0%	-



**Deferral/ Variance Account
Work Form**

Horizon Utilities Corporation - EB-2011-0172

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

Please indicate the Rate Rider Recovery Period (in years)

Rate Class	Unit	Billed kWh	Billed kW	Accounts Allocated by kWh/kW (RPP) or Distribution Revenue	Deferral/Variance Account Rate Rider		Account 1588 Global Adjustment	Billed kWh or Estimated kW for Non-RPP	Global Adjustment Rate Rider
Residential	\$/kWh	1,539,676,985	-	-\$ 2,310,282	(\$0.00150)	\$/kWh	-\$ 222,514	253,330,245	(\$0.00088)
General Service Less Than 50 kW	\$/kWh	537,886,860	-	-\$ 807,098	(\$0.00150)	\$/kWh	-\$ 76,654	87,269,524	(\$0.00088)
General Service 50 to 4,999 kW	\$/kW	1,745,006,174	4,758,680	-\$ 2,618,378	(\$0.55023)	\$/kW	-\$ 1,414,871	4,392,742	(\$0.32209)
Large Use	\$/kW	538,081,868	2,500,000	-\$ 807,391	(\$0.32296)	\$/kW	-\$ 476,314	2,519,500	(\$0.18905)
Unmetered Scattered Load	\$/kWh	12,541,586	-	-\$ 18,819	(\$0.00150)	\$/kWh	-\$ 751	854,908	(\$0.00088)
Sentinel Lighting	\$/kW	502,459	1,421	-\$ 754	(\$0.53057)	\$/kW	-\$ 13	41	(\$0.31058)
Street Lighting	\$/kW	40,006,298	111,295	-\$ 60,029	(\$0.53937)	\$/kW	-\$ 36,376	115,211	(\$0.31574)
Standby Power	\$/kW	-	199,012	\$ -	\$0.00000		\$ -	-	\$0.00000
Total		4,413,702,230	7,570,408	-\$ 6,622,750			-\$ 2,227,494		



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3RD Generation Incentive Regulation Model

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

Rate Description	Unit	Amount	Effective Until Date	Proposed Amount	Effective Until Date
Residential					
Service Charge	\$	14.45			
Smart Meter Funding Adder	\$	2.14	April 30, 2012		
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.27	July 31, 2012		
GEA Rate Rider	\$			0.04	December 31, 2012
	\$				
	\$				
General Service Less Than 50 kW					
Service Charge	\$	32.16			
Smart Meter Funding Adder	\$	2.14	April 30, 2012		
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.63	July 31, 2012		
GEA Rate Rider	\$			0.04	December 31, 2012
	\$				
	\$				
General Service 50 to 4,999 kW					
Service Charge	\$	293.26			
Smart Meter Funding Adder	\$	2.14	April 30, 2012		
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	7.11	July 31, 2012		
GEA Rate Rider	\$			0.04	December 31, 2012
	\$				
	\$				
Large Use					
Service Charge	\$	22642.10			
Smart Meter Funding Adder	\$	2.14	April 30, 2012		
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	414.57	July 31, 2012		
GEA Rate Rider	\$			0.04	December 31, 2012
	\$				
	\$				
Unmetered Scattered Load					
Service Charge (per connection)	\$	9.11			
Rate Rider for Recovery of Late Payment Penalty Litigation Costs (per connection)	\$	0.45	July 31, 2012		
GEA Rate Rider	\$			0.04	December 31, 2012

	\$			
	\$			
Sentinel Lighting				
Service Charge (per connection)	\$	4.42		
Rate Rider for Recovery of Late Payment Penalty Litigation Costs (per connection)	\$	0.06	July 31, 2012	
GEA Rate Rider	\$			0.04
	\$			December 31, 2012
	\$			
	\$			
Street Lighting				
Service Charge (per connection)	\$	2.31		
Rate Rider for Recovery of Late Payment Penalty Litigation Costs (per connection)	\$	0.03	July 31, 2012	
GEA Rate Rider	\$			0.04
	\$			December 31, 2012
	\$			
	\$			
Standby Power				
	\$			
	\$			
	\$			



Ontario Energy Board
**3RD Generation Incentive
 Regulation Model**

Horizon Utilities Corporation - EB-2011-0172

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	0.00710	-8.451%	0.00650
General Service Less Than 50 kW				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00620	-8.065%	0.00570
General Service 50 to 4,999 kW				
Retail Transmission Rate – Network Service Rate	\$/kW	2.46430	-8.587%	2.25270
Large Use				
Retail Transmission Rate – Network Service Rate	\$/kW	2.81510	-8.589%	2.57330
Unmetered Scattered Load				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00630	-7.937%	0.00580
Sentinel Lighting				
Retail Transmission Rate – Network Service Rate	\$/kW	2.04780	-8.590%	1.87190
Street Lighting				
Retail Transmission Rate – Network Service Rate	\$/kW	1.94000	-8.588%	1.77340
Standby Power				



Ontario Energy Board

**3RD Generation Incentive
Regulation Model**

Horizon Utilities Corporation - EB-2011-0172

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	0.00570	-8.772%	0.00520
General Service Less Than 50 kW				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00520	-9.615%	0.00470
General Service 50 to 4,999 kW				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.05840	-8.701%	1.87930
Large Use				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.36540	-8.705%	2.15950
Unmetered Scattered Load				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00530	-9.434%	0.00480
Sentinel Lighting				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.65640	-8.706%	1.51220
Street Lighting				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.61500	-8.706%	1.47440
Standby Power				



Horizon Utilities Corporation - EB-2011-0172

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns H and K. The Price Escalator has been set at the 2011 values and will be updated by Board staff. The Stretch Factor Value will also be updated by Board staff.

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

Choose Stretch Factor Group II Associated Stretch Factor Value 0.4%

Rate Description	Unit	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	Unit	DVR Adjustment from R/C Model	Price Cap Index	Proposed MFC	Proposed Volumetric Charge
Residential									
General Service Less Than 50 kW	\$	14.45		0.01420	\$/kWh		0.180%	14.48	0.01423
General Service 50 to 4,999 kW	\$	32.16		0.00840	\$/kWh		0.180%	32.22	0.00842
Large Use	\$	293.26		2.03410	\$/kW		0.180%	293.79	2.03776
Unmetered Scattered Load	\$	22,642.10		1.33590	\$/kW		0.180%	22,682.86	1.33830
Sentinel Lighting	\$	9.11		0.01410	\$/kWh		0.180%	9.13	0.01413
Street Lighting	\$	4.42		12.13990	\$/kW		0.180%	4.43	12.16175
Standby Power	\$	2.31		6.16040	\$/kW		0.180%	2.31	6.17149
	\$			2.48080	\$/kW		0.180%		2.48527



Ontario Energy Board

**3RD Generation Incentive
Regulation Model**

Horizon Utilities Corporation - EB-2011-0172

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

Loss Factors

Current

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0407
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0179
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0303
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0078



Ontario Energy Board

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Regulation Model**

Horizon Utilities Corporation - EB-2011-0172

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

UNIT CURRENT

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.73)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

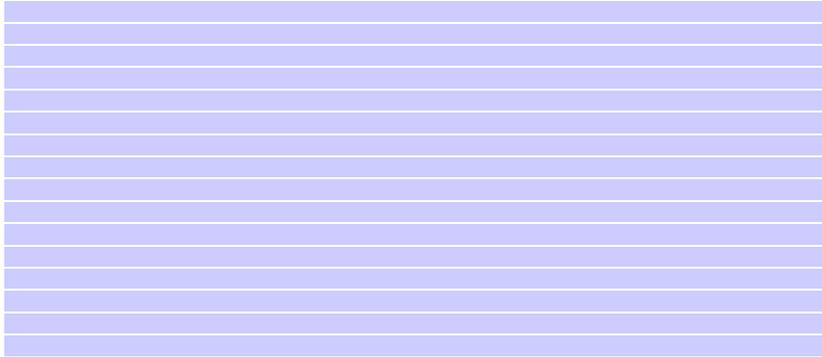
The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule

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

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

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00



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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0172

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	14.48
Smart Meter Funding Adder	\$	2.14
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.27
GEA Rate Rider - Effective Until December 31, 2012	\$	0.04
Distribution Volumetric Rate	\$/kWh	0.0142
Rate Rider for Global Adjustment Sub-Account (2010) – Applicable only for Non-RPP Customers - Effective Until April 30, 2012	\$/kWh	0.0002
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until April 30, 2012	\$/kWh	-0.002
Rate Rider for Global Adjustment Sub-Account (2011) – Applicable only for Non-RPP Customers - Effective Until December 31, 2012	\$/kWh	0.0016
Rate Rider for Deferral/Variance Account Disposition (2011) - Effective Until December 31, 2012	\$/kWh	-0.0003
Low Voltage Service Rate - Effective Until	\$/kWh	0.00006
LRAM Adjustment Rider - Effective Until December 31, 2012	\$/kWh	0.0007
Tax Adjustment Rider - Effective Until December 31, 2012	\$/kWh	-0.0001
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0015
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kWh	-0.0009
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0052

MONTHLY RATES AND CHARGES – Regulatory Component

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

Horizon Utilities Corporation
TARIFF OF RATES AND CHARGES
Effective Date January 1, 2012
Implementation Date January 1, 2012

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

EB-2011-0172

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	32.22
Smart Meter Funding Adder	\$	2.14
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.63
GEA Rate Rider - Effective Until December 31, 2012	\$	0.04
Distribution Volumetric Rate	\$/kWh	0.0084
Rate Rider for Global Adjustment Sub-Account (2010) – Applicable only for Non-RPP Customers - Effective Until April 30, 2012	\$/kWh	0.0002
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until April 30, 2012	\$/kWh	-0.002
Rate Rider for Global Adjustment Sub-Account (2011) – Applicable only for Non-RPP Customers - Effective Until December 31, 2012	\$/kWh	0.0017
Rate Rider for Deferral/Variance Account Disposition (2011) - Effective Until December 31, 2012	\$/kWh	-0.0004
Low Voltage Service Rate - Effective Until	\$/kWh	0.00006
LRAM Adjustment Rider - Effective Until December 31, 2012	\$/kWh	0.0004
Tax Adjustment Rider - Effective Until December 31, 2012	\$/kWh	-0.0001
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0015
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kWh	-0.0009
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0047

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

Horizon Utilities Corporation
TARIFF OF RATES AND CHARGES
Effective Date January 1, 2012
Implementation Date January 1, 2012

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

EB-2011-0172

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. 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	\$	293.79
Smart Meter Funding Adder	\$	2.14
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	7.11
GEA Rate Rider - Effective Until December 31, 2012	\$	0.04
Distribution Volumetric Rate	\$/kW	2.0378
Rate Rider for Global Adjustment Sub-Account (2010) – Applicable only for Non-RPP Customers - Effective Until April 30, 2012	\$/kW	0.0767
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until April 30, 2012	\$/kW	-0.75
Rate Rider for Global Adjustment Sub-Account (2011) – Applicable only for Non-RPP Customers - Effective Until December 31, 2012	\$/kW	0.6033
Rate Rider for Deferral/Variance Account Disposition (2011) - Effective Until December 31, 2012	\$/kW	-0.1636
Low Voltage Service Rate - Effective Until	\$/kW	0.02169
LRAM Adjustment Rider - Effective Until December 31, 2012	\$/kW	0.0632
Tax Adjustment Rider - Effective Until December 31, 2012	\$/kW	-0.013
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.5502
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kW	-0.3221
Retail Transmission Rate – Network Service Rate	\$/kW	2.2527
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8793

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0172

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	22682.86
Smart Meter Funding Adder	\$	2.14
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	414.57
GEA Rate Rider - Effective Until December 31, 2012	\$	0.04
Distribution Volumetric Rate	\$/kW	1.3383
Rate Rider for Global Adjustment Sub-Account (2010) – Applicable only for Non-RPP Customers - Effective Until April 30, 2012	\$/kW	0.0543
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until April 30, 2012	\$/kW	-0.4855
Rate Rider for Global Adjustment Sub-Account (2011) – Applicable only for Non-RPP Customers - Effective Until December 31, 2012	\$/kW	0.3387
Rate Rider for Deferral/Variance Account Disposition (2011) - Effective Until December 31, 2012	\$/kW	-0.0967
Low Voltage Service Rate - Effective Until	\$/kW	0.02492
LRAM Adjustment Rider - Effective Until December 31, 2012	\$/kW	0.0075
Tax Adjustment Rider - Effective Until December 31, 2012	\$/kW	-0.0092
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.323
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kW	-0.1891
Retail Transmission Rate – Network Service Rate	\$/kW	2.5733
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.1595

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0172

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.13
Rate Rider for Recovery of Late Payment Penalty Litigation Costs (per connection)	\$	0.45
GEA Rate Rider - Effective Until December 31, 2012	\$	0.04
Distribution Volumetric Rate	\$/kWh	0.0141
Rate Rider for Global Adjustment Sub-Account (2010) – Applicable only for Non-RPP Customers - Effective Until April 30, 2012	\$/kWh	0.0002
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until April 30, 2012	\$/kWh	-0.0025
Rate Rider for Global Adjustment Sub-Account (2011) – Applicable only for Non-RPP Customers - Effective Until December 31, 2012	\$/kWh	0.0016
Rate Rider for Deferral/Variance Account Disposition (2011) - Effective Until December 31, 2012	\$/kWh	-0.0003
Low Voltage Service Rate - Effective Until	\$/kWh	0.00006
LRAM Adjustment Rider - Effective Until December 31, 2012	\$/kWh	0.0003
Tax Adjustment Rider - Effective Until December 31, 2012	\$/kWh	-0.0001
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	-0.0015
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kWh	-0.0009
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0048

MONTHLY RATES AND CHARGES – Regulatory Component

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0172

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	4.43
Rate Rider for Recovery of Late Payment Penalty Litigation Costs (per connection)	\$	0.06
GEA Rate Rider - Effective Until December 31, 2012	\$	0.04
Distribution Volumetric Rate	\$/kW	12.1618
Rate Rider for Global Adjustment Sub-Account (2010) – Applicable only for Non-RPP Customers - Effective Until April 30, 2012	\$/kW	0.0724
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until April 30, 2012	\$/kW	-1.2647
Rate Rider for Global Adjustment Sub-Account (2011) – Applicable only for Non-RPP Customers - Effective Until December 31, 2012	\$/kW	0.5959
Rate Rider for Deferral/Variance Account Disposition (2011) - Effective Until December 31, 2012	\$/kW	0.0158
Low Voltage Service Rate - Effective Until	\$/kW	0.01745
Tax Adjustment Rider - Effective Until December 31, 2012	\$/kW	-0.1078
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.5306
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kW	-0.3106
Retail Transmission Rate – Network Service Rate	\$/kW	1.8719
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5122

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

EB-2011-0172

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.31
Rate Rider for Recovery of Late Payment Penalty Litigation Costs (per connection)	\$	0.03
GEA Rate Rider - Effective Until December 31, 2012	\$	0.04
Distribution Volumetric Rate	\$/kW	6.1715
Rate Rider for Global Adjustment Sub-Account (2010) – Applicable only for Non-RPP Customers - Effective Until April 30, 2012	\$/kW	0.074
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until April 30, 2012	\$/kW	-0.6378
Rate Rider for Global Adjustment Sub-Account (2011) – Applicable only for Non-RPP Customers - Effective Until December 31, 2012	\$/kW	0.5621
Rate Rider for Deferral/Variance Account Disposition (2011) - Effective Until December 31, 2012	\$/kW	-0.1694
Low Voltage Service Rate - Effective Until	\$/kW	0.01702
Tax Adjustment Rider - Effective Until December 31, 2012	\$/kW	-0.0672
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	-0.5394
Rate Rider for Global Adjustment Sub-Account (2012) – Applicable only for Non-RPP Customers	\$/kW	-0.3157
Retail Transmission Rate – Network Service Rate	\$/kW	1.7734
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4744

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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EB-2011-0172

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. 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

Distribution Volumetric Rate	\$/kW	2.4853
Rate Rider for Deferral/Variance Account Disposition (2010) - Effective Until April 30, 2012	\$/kW	-0.0002

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

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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EB-2011-0172

microFIT GENERATOR SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.25
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Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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EB-2011-0172

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.73)
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

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Credit Card Convenience Charge	\$	15.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00
Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1000.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

Horizon Utilities Corporation

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2012

Implementation Date January 1, 2012

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

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0407
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0179
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0303
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0078

**HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”)
RESPONSES TO
BOARD STAFF INTERROGATORIES**

DELIVERED: November 24th, 2011

QUESTION 2

Reference: Special Purpose Charge Rate Rider

Ref: 2012 IRM3 Rate Generator, Sheet 9

Ref: Manager’s Summary, page 11

Board Staff is unable to reconcile the 2.1.7 RRR balance as at December 31, 2010 for Account 1521 with the 2010 Closing Principle and Interest Balances as reported in the Continuity Schedules at Sheet 9 of the IRM3 Rate Generator.

a) Please complete the following table:

SPC Assessment (Principal balance)	Amount recovered from customers in 2010	Carrying Charges for 2010	December 31, 2010 Year End Principal Balance	December 31, 2010 Year End Carrying Charges Balance	Amount recovered from customers in 2011	Carrying Charges for 2011	Forecasted December 31, 2011 Year End Principle Balance	Forecasted December 31, 2011 Carrying Charges Balance	Total for Disposition (Principal & Interest)

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

Response:

a) Horizon Utilities provides the completed table below.

Table 1 – Reconciliation Table

Special Assessment Principal Balance	Amount recovered from customers in 2010	Carrying Charges for 2010	December 31, 2010 Year End Principal Balance	December 31, 2010 Year End Carrying Charges Balance	Amount recovered from customers in 2011	Carrying Charges for 2011	Forecasted December 31, 2011 Year End Principle Balance	Forecasted December 31, 2011 Carrying Charges Balance	Total for Disposition (Principle & Interest)
\$ 2,293,257	\$ 1,266,125	\$ 6,271	\$ 1,027,132	\$ 6,271	\$ 583,177	\$ 8,265	\$ 443,955	\$ 14,536	\$ 458,491

In Horizon Utilities’ Manager’s Summary, at page 8 it states that “Horizon Utilities has also identified the 2010 closing balances as filed in the RRR filing for account 1521. In that filing, such balance was \$1,027,132.”

- 1 The Manager's Summary should have stated that Horizon Utilities has identified the 2010
2 closing balances as filed in the RRR filing for account 1521. In that filing, such balance is
3 comprised of a principal balance of \$1,027,132 and an interest balance of \$6,271. The total
4 balance is \$1,033,402, which is consistent with the amount filed in the RRR 2.1.7 for account
5 1521.
- 6 **b)** Please find attached in Appendix A to this response, a copy of the original SPC
7 Assessment invoice.

Appendix A SPC Assessment invoice

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

To: Horizon Utilities Corporation
 55 John Street North, Box 2249, Station LCD1
 Hamilton, ON L8N 3E4
 Attn: C. McKenzie, Director, Reg. Affairs

Customer No./No du client 8723
Customer Site No./ N° d'emplacement du client 1061023
Invoice Date/Date de la facture April 16, 2010
Invoice No./ N° de la facture 50031
Due Date/ Date d'échéance July 30, 2010
Payment Amount/ Montant remis CAD \$ 2,293,257

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.

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



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

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

Customer No. / N° du client 8723
Customer Site No./ N° d'emplacement du client 1061023
Invoice No./ N° de la facture 50031
Payment Amount / Montant remis CAD \$.

Horizon Utilities Corporation
 55 John Street North, Box 2249, Station LCD1
 Hamilton, ON L8N 3E4
 Attn: C. McKenzie, Director, Reg. Affairs

**HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”)
RESPONSES TO
BOARD STAFF INTERROGATORIES**

DELIVERED: November 24th, 2011

QUESTION 3

Reference: Group 1 Deferral and Variance Accounts

Ref: 2012 IRM3 Rate Generator Sheet 9, 2011 Continuity Schedule

Ref: December 31, 2010 2.1.7 RRR

Board Staff is unable to reconcile the 2.1.7 RRR balance as at December 31, 2010 as shown in Sheet 9 of the Rate Generator for Accounts 1584, 1586 and 1588 with the information previously submitted by Horizon in its RRR filings.

- a) If Horizon believes that these are the appropriate amounts to use, please provide supporting evidence for these amounts. If not, Board Staff will make the necessary corrections in the model.

Response:

Horizon Utilities submits that the aforementioned amounts as shown in Sheet 9 of the Rate Generator for Accounts 1584, 1586 and 1588 are the appropriate amounts to use. Horizon Utilities submits a reconciliation of the balances in the table below.

Account Description	Account Number	2012 IRM3 Rate Generator Sheet 9	December 31, 2010 2.1.7 RRR	Difference
RSVA - Retail Transmission Network Charge	1584	2,642,333	2,642,333	0
RSVA - Retail Transmission Connection Charge	1586	620,256	620,256	0
RSVA - Power (excluding Global Adjustment)	1588	(5,647,665)		
RSVA - Power - Sub-Account - Global Adjustment	1588	<u>3,123,876</u>		
Total RSVA - Power (including Global Adjustment)		<u>(2,523,789)</u>	(2,523,791)	2

HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”)
RESPONSES TO
BOARD STAFF INTERROGATORIES

DELIVERED: November 24th, 2011

QUESTION 4

Reference: Manager’s Summary, page 6

2012 IRM3 Rate Generator Sheet 9, 2011 Continuity Schedule

Horizon states that the variance of \$1,937 in Table 4 represents the difference between projected 2010 interest calculated for its 2011 EDR Application and actual carrying charges based on OEB prescribed interest rates. Horizon also states that it “absorbed” this amount in August 2011.

a) Please describe what Horizon means when it says it “absorbed” this variance amount.

b) Is it Horizon’s normal practice to “absorb” the variance amounts arising from the differences between forecast and actual carrying charges?

Response:

a) As noted above, there was a variance of \$1,937 between the projected 2010 interest calculated for Horizon Utilities’ 2011 EDR Application and the actual carrying charges based on OEB prescribed interest rates. In using the term “absorbed”, Horizon Utilities means that the actual carrying charges were adjusted to reflect the Board approved interest amount.

b) It is Horizon Utilities’ normal practice to make such an adjustment to recognize the Board approved projected carrying charges.

**HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”)
RESPONSES TO
BOARD STAFF INTERROGATORIES**

DELIVERED: November 24th, 2011

QUESTION 5

Reference: Green Energy Act initiatives Funding Adder

Manager’s Summary, page 13

Horizon Draft Rate Order EB-2010-0131

Board Staff notes that Horizon proposes to include the GEA Rate Rider of \$0.0395/customer/month in its 2012 Tariff of Rates and Charges as approved in EB-2010-0131.

- a) Please provide a status update of proposed 2012 activities and forecast Green Energy Plan costs.
- b) Please confirm that Horizon’s Draft Rate Order as approved by the Board in EB-2010-0131 included \$530,000 in OM&A expenditures in Horizon’s 2011 revenue requirement, and that there were no capital expenditures included in the first year of Horizon’s GEA Plan. This resulted in a GEA rate rider of \$0 and no recovery of Provincial Rate Protection in the first year.
- c) Please confirm that the Provincial Rate Protection amount calculated in EB-2010-0131 for 2012 is \$8,480, or \$707 per month, to be paid by IESO.
- d) Is Horizon requesting that the Board include these Provincial Rate Protection amounts in the 2012 Renewable Generation Connection Protection compensation from the IESO?

Response:

- a) Horizon Utilities’ Green Energy Act (“GEA”) Plan was submitted to the OEB as part of Horizon Utilities’ 2011 Cost of Service Application (EB-2010-0131) in Exhibit 4, Tab 2, Schedule 6, Appendix 4-4. In its decision dated July 7, 2011, the OEB stated at page 63 that “The Board approves Horizon’s GEA Plan as filed.”

1 The 2012 forecast expenditures for OM&A and Capital from page 7 of the GEA Plan are
 2 summarized in the table below. Horizon Utilities has reviewed the proposed 2012
 3 activities and expenditures provided in the GEA Plan and confirms that the identified
 4 activities are consistent with the current forecast. No modifications to the 2012
 5 forecasted expenditures are required.

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Summary of GEA Plan Expenditures for 2012

Activity Area	2012 Requirements (\$000s)	
	OM&A	Capital
Renewable Connections	\$0	\$156
Renewable Connection Enablers	\$100	\$0
Smart Grid Investigations	\$300	\$0
Customer Engagement & Communication	\$40	\$0
Feeder Automation	\$100	\$0
Substation Automation	\$100	\$0
TOTAL	\$640	\$156

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- 10 **b)** Horizon Utilities confirms that the Draft Rate Order as approved by the OEB in EB-2010-
 11 0131 included \$530,000 in OM&A expenditures in its 2011 revenue requirement and that
 12 there were no capital expenditures included in the first year of its GEA Plan.
- 13 **c)** Horizon Utilities confirms that the Provincial Rate Protection amount calculated in EB-
 14 2010-0131 for 2012 is \$8,480, or \$707 per month, to be paid by the IESO.
- 15 **d)** Horizon Utilities confirms that it is requesting that the OEB include the Provincial Rate
 16 Protection annual amount of \$8,480 (or \$707 per month) in the 2012 Renewable
 17 Generation Connection Protection compensation from the IESO.

HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”)
RESPONSES TO
BOARD STAFF INTERROGATORIES

DELIVERED: November 24th, 2011

QUESTION 6

Reference: LRAM Rate Rider

Tab 7 / Pg. 5

Appendix G / ERIP Program Calculation Comparison

Horizon noted that the total LRAM claim of \$1,608,274 includes an amount of \$258,190 based on its specific net CDM results for the Electricity Retrofit Incentive Program (ERIP). Horizon also noted that this amount differs from the OPA methodology for determining 2008 to 2010 ERIP CDM savings, which is based on allocating to each LDC a proportion of Province wide reported gross demand savings.

- a) Please describe in detail the rationale for using Horizon’s specified net CDM results and not the OPA methodology.
- b) Please explain why when the ERIP LRAM amount is calculated using Horizon’s specified net CDM results and not the OPA methodology, the resulting variance is \$193,100.

Response:

- a) Horizon Utilities prepared its LRAM claim according to the Guidelines for Electricity Distributor Conservation and Demand Management (EB-2008-0037) (the “CDM Guidelines”). Horizon Utilities’ rationale for using its specific net CDM results and not the OPA allocation methodology, as noted at Tab 2, page 10 of the Manager’s Summary of this Application is that the use of a specific allocation methodology results in an accurate assignment of CDM results to a distributor. According to Section 7.5 of the CDM Guidelines, entitled Independent Third Party Review, Horizon Utilities’ rationale is consistent with the use of independent third party review to provide evaluations that “*are an accurate reflection of actual program results*”. As noted on page 10, paragraph 28 in the Manager’s Summary of the Application, the specific assignment of CDM results has

1 been verified by independent third parties, Burman Energy and Finn Projects. Letters of
2 verification of the validity of these results were included in the Application at Tab 7, as
3 Appendices E and F, respectively.

4 On November 14, 2011, Horizon Utilities received the more detailed version of the OPA
5 Final 2010 CDM Summary Results Report (the "Report"). Horizon Utilities notes that the
6 OPA allocation methodology used in this Report reduces Horizon Utilities' gross demand
7 savings from completed ERIP projects verified by its independent third party consultants.
8 Horizon Utilities identifies that such is inconsistent with the very nature of ERIP customer
9 participation which involves an application and approval process directly through the
10 distributor. The OPA has transferred to Horizon Utilities customer incentive payments
11 that correlate and support its ERIP gross demand savings used in this LRAM claim.

12 Horizon Utilities' rationale aligns with the intent of the mechanism per Section 5.0 of the
13 CDM Guidelines, to accurately compensate for "distributor-induced lost revenues".

- 14 **b)** Horizon Utilities' methodology incorporates a claim for ERIP CDM results based on a
15 third party review of each Horizon Utilities customer application. This is an accurate
16 method as it captures actual CDM results from each customer project completed in
17 Horizon Utilities' service territory. The gross CDM results used were then discounted
18 using the same OPA ERIP provincial net to gross ratios for each program year. These
19 higher net demand savings produced the variance of \$193,100 as calculated and
20 included in Appendix G of the Application. Horizon Utilities submits that the total claim
21 of \$258,190 is the more accurate calculation of lost revenue over the course of the claim
22 period.

INTERROGATORY RESPONES TO VULNERABLE ENERGY CONSUMERS COALITION

1
2 **IN THE MATTER OF** the *Ontario Energy Board Act, 1998*, being
3 Schedule B to the *Energy Competition Act, 1998* S.O. 1998, c. 15;

4 **AND IN THE MATTER OF** an Application by Horizon Utilities
5 Corporation to the Ontario Energy Board for an Order or Orders
6 approving of fixing just and reasonable rates and other service
7 charges for the distribution of Electricity as of January 1, 2012.

8 **HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”)**
9 **RESPONSES TO**
10 **VULNERABLE ENERGY CONSUMERS COALITION INTERROGATORIES**

11 **DELIVERED: November 24th, 2011**

12 **QUESTION 1**

13 **Reference:** Lost Revenue Adjustment Mechanism (LRAM)

14 Tab 7, Page 4

15 Preamble: Horizon indicates that it did not include the impact of CDM in its approved 2008 load
16 forecast.

17 **a)** Has Horizon included the impact of its CDM programs in any subsequent Board approved
18 load forecasts?

19 **i)** If yes, please discuss how this impacts the current LRAM claim?

20 **Response:**

21 **a)** Yes, Horizon Utilities included the impact of its CDM programs in the 2011 Board approved
22 load forecast filed in its 2011 Cost of Service Application (EB-2010-0131).

23 **i)** The inclusion of CDM programs in the 2011 Board approved load forecast for the 2011
24 Cost of Service Application does not impact the current LRAM claim filed as part of this
25 Application since the current claim reflects CDM savings only up until 2010. The load
26 forecast that supports 2010 was approved in the 2008 Cost of Service Application (EB-2007-
27 0692). That load forecast did not incorporate CDM program savings.

HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”)
RESPONSES TO
VULNERABLE ENERGY CONSUMERS COALITION INTERROGATORIES

DELIVERED: November 24th, 2011

QUESTION 2

Reference: Tab 7, Page 6

Preamble: Horizon applied for the recovery of LRAM for the rate years 2005 to 2007 for 3rd Tranche CDM programs for 2005 – 2007 & OPA programs implemented in 2007.

a) Please confirm that the LRAM amounts Horizon is seeking to recover in this application are new amounts not included in past LRAM claims.

Response:

a) Horizon Utilities confirms that the LRAM amounts it is seeking to recover in this Application are new amounts not included in past LRAM claims. The table below identifies the claim periods filed for in this LRAM claim and in previous LRAM claims filed by Horizon Utilities.

LRAM Claims

Table with columns: Programs, Program Year, and Lost revenue in the following years was included in the LRAM claimed indicated below: (2005-2010). Rows include 3rd Tranche, OPA Cool and Hot Savings Rebate, and All OPA including/excluding DR-1 claim.

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3 **HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”)**
4 **RESPONSES TO**
5 **VULNERABLE ENERGY CONSUMERS COALITION INTERROGATORIES**

6 **DELIVERED: November 24th, 2011**

7 **QUESTION 3**

8 **Reference:** Tab 7, Page 11

9 Preamble: Horizon proposes that the recovery of the approved LRAM amount be tracked in a
10 variance account for the disposition at a date to be determined.

11 **a)** Please provide the Board directive and rationale to track the LRAM in a variance account.

12 **Response:**

13 **a)** Horizon Utilities is not aware of a specific Board Directive to track the difference between the
14 approved LRAM amount and actual recoveries received. In stating that “the recovery of the
15 approved LRAM amount be tracked in a variance account”, Horizon Utilities’ intention is that
16 the established regulatory asset will be reduced by the LRAM rider revenue received. At the
17 end of the rider collection period, it will be possible to identify any variance (i.e. under or
18 over collection) as compared to the approved LRAM recovery amount. The rationale for
19 proposing to track such a difference is that the collection of the LRAM recovery amount will
20 be on a volumetric basis (e.g. kWh/kW) and future consumption cannot be predicted with
21 certainty. Such tracking will ensure the equitable collection of the approved amount of the
22 LRAM claim by including the settlement of any over or under collection as part of a future
23 proceeding.

**HORIZON UTILITIES CORPORATION (“HORIZON UTILITIES”)
RESPONSES TO
VULNERABLE ENERGY CONSUMERS COALITION INTERROGATORIES**

DELIVERED: November 24th, 2011

QUESTION 4

Reference: Tab 7, Appendix A and B

- a) List and confirm OPA’s input assumptions for Every Kilowatt Counts (EKC) 2005 and 2006 including the measure life, unit kWh savings and free ridership for Compact Fluorescent Lights (CFLs) and Seasonal Light Emitting Diodes (LED). Confirm some of these assumptions were changed in 2007 and again in 2009 and compare the values.
- b) Demonstrate that savings for EKC 2005 and 2006 Mass Market measures 13-15 W Energy Star CFLs have been removed from the LRAM claim in 2009 and 2010.
- c) Adjust the LRAM claim as necessary to reflect the measure lives and unit savings for any/all measures that have expired in 2009 and 2010.
- d) Identify all Mass Market Measures (CFLS etc) installed in 2005 and 2006 with measure lives of 4 years or less for which savings have been claimed in any prior claim
- e) Adjust the current Third Tranche LRAM claim as necessary to reflect the measure lives (and unit savings) for any/all measures that have expired.

Response:

- a) The following information provided in Table 1 illustrates a historical reference of input assumptions for 2005 Mass Market Retail Program and Every Kilowatt Counts (EKC), 2006 Compact Fluorescent Lights (CFLs) and Seasonal Light Emitting Diodes (LED).

Table 1 also confirms changes in assumptions in the OEB TRC Guide 2005, OPA Measures and Assumptions Lists versions February 15, 2008 and V1.02 April 2009 compared to the values listed in the most recent 2011 OPA Measures and Assumptions List March 2011.

Horizon Utilities notes that the OPA released a draft version 1.0 dated October 9, 2007 of the OPA Measures and Assumptions List for discussion purposes only. The energy savings and useful life values are the same for the 13-15 W CFLs and 5 Watt C7 Seasonal LED mini

1 lights in the aforementioned version are the same as those in the February 15, 2008 version
 2 illustrated below.

3 **Table 1 – 2005 & 2006 Measures and Input Assumptions Version Comparison**

Table of Measures and Assumptions Versions Comparison				
	<u>Version</u>	<u>Version</u>	<u>Version</u>	<u>Version</u>
	OEB TRC Guide Sep 8, 2005	OPA Measures & Assumptions List Feb 15, 2008	OPA Measures & Assumptions List V1.02 Apr 2009	OPA Measures & Assumptions List Apr 6, 2011
13-15 WCFL				
Annual kWh Savings	104	44.3	43	46.3
Measure Life (Useful Life) (years)	4.3	6	8	8
Free Ridership (%)	10%	N/A	N/A	N/A
5 Watt C7 Seasonal LED mini lights (25 lights/string)				
Annual kWh Savings	7	13.5	13.7	13.95
Measure Life (Useful Life) (years)	30	5	5	5
Free Ridership (%)	10%	N/A	N/A	N/A

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 6 **b)** The claims for the savings for EKC 2005 and 2006 Mass Market measures 13-15 W Energy
 7 Star CFLs have not been removed from the LRAM claim in 2009 and 2010. The persistence
 8 of these measures using the most recent 2011 OPA Measures and Assumptions list is eight
 9 years and annual energy savings of 46.3 kWh.

10 **c)** As referenced in Horizon Utilities' response to Board Staff interrogatory 6 a), Horizon Utilities
 11 received a more detailed version of the OPA Final 2010 CDM Summary Results Report (the
 12 "Report") on November 14, 2011. Horizon Utilities has attached the Report to this response
 13 as Appendix A. Horizon Utilities performed a comparison of the Report and the September
 14 14, 2011 version of the OPA Final 2010 CDM Summary Results Report as filed in this
 15 Application at Appendix C and notes adjustments to the CDM energy and demand savings
 16 resulted in an increase to Horizon Utilities' claim of \$1,251. Also as a result of such review,
 17 Horizon Utilities identifies that the useful life of measures for 2010 resulted in a minor
 18 reduction of \$361 to its claim due to the removal of the CDM savings contribution for the
 19 2005 seasonal LED lights; the useful life of this measure was only 5 years and only
 20 persisted until 2009. The net impact of these adjustments to Horizon Utilities' LRAM claim is
 21 \$891 as shown in Table 2 below.

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Table 2 – Adjustment to LRAM Claim

Adjustment To LRAM Claim				ORIGINAL	FINAL**	VARIANCE	VARIANCE
Program Year	Rate Year	Program	Initiative	Net Energy Savings (MWh)	Net Energy Savings (MWh)	Net Energy Savings (MWh)	Dollars (\$)
2010	2010	Consumer	Cool Savings Rebate	1,630	1,634	3.60	\$46
2010	2010	Consumer	Every Kilowatt Counts Power Savings Event	791	791	-0.10	(\$1)
2010	2010	Consumer	Great Refrigerator Roundup	1,919	1,977	57.32	\$728
2010	2010	Business	Power Savings Blitz	4,968	4,979	11.53	\$84
				9,309	9,381	72	\$857
2008	2010	GS 50-4,999 kW	***High Performance New Construction				\$394
2005	2010	Consumer	****Retailer (EKC) Program				(\$361)
							\$891

Notes:
 *ORIGINAL - 2010 OPA Final CDM Report Dated: September 16, 2011
 **FINAL - Updated more detailed 2010 OPA Final CDM Report Dated: November 14, 2011
 ***High Performance New Construction not included in original LRAM submission (program year 2008, rate year 2010)
 ****Retailer (EKC) Program (5 year useful life from 2005, taken out in 2010 rate year)

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While this is an insignificant amount, Horizon Utilities has recomputed the LRAM rider based on this adjustment. Table 3 below identifies the updated LRAM rider by customer class. The original LRAM rate rider table filed in Horizon Utilities' LRAM claim can be found in the Manager's Summary, page 11, Table 6. Horizon Utilities identifies that the only customer class for which there is a change in the LRAM rider is the GS>50kW class for which the LRAM rider changed from \$0.0631 to \$0.0632.

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Table 3 – Rate Rider Adjustment

Class	Total 2008 LRAM + Carrying Charges	Total 2009 LRAM + Carrying Charges	Total 2010 LRAM + Carrying Charges	Total 2011 Carrying Charges	LRAM Total & Carrying 2011 (A)	OEB Approved Load Forecast - 2011 EDR (B)	Billing Units	LRAM - 12 Months (A/B)
Residential	\$ 122,903	\$ 451,535	\$ 507,184	\$ 15,721	\$ 1,097,342	1,539,676,985	kWh	\$ 0.0007
GS < 50 kW	\$ 7,773	\$ 70,852	\$ 107,526	\$ 2,707	\$ 188,858	537,886,860	kWh	\$ 0.0004
GS 50 to 4,999 kW	\$ 15,632	\$ 112,822	\$ 168,039	\$ 4,311	\$ 300,804	4,758,680	kW	\$ 0.0632
Large User > 5,000 kW	\$ 5,622	\$ 6,035	\$ 6,732	\$ 267	\$ 18,655	2,500,000	kW	\$ 0.0075
Unmetered	\$ -	\$ 1,729	\$ 1,743	\$ 51	\$ 3,523	12,541,586	kWh	\$ 0.0003
Total	\$ 151,929	\$ 642,973	\$ 791,224	\$ 23,056	\$ 1,609,182			

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d) Horizon Utilities filed prior LRAM claims (EB-2007-0697) and (EB-2009-0192) which included the Cold Water Wash Program for 2005 and Mass Market CFLs for 2005 and 2006. These claims for CFLs were based on the OEB TRC Guide version September 8, 2005, with assumptions of 104 kWh and a useful life of 4 years. In its decision on Horizon Utilities'

1 LRAM Application (EB-2009-0192) dated October 8, 2009, the OEB determined that Horizon
2 Utilities should adjust its claim to use the most recent measures and assumptions list
3 available at the time. This adjusted the input assumptions for CFLs to 44.3 kWh of annual
4 energy savings and 6 years. Consistent with the decision of the OEB noted above, Horizon
5 Utilities made the adjustment to its claim.

6 e) The only adjustment necessary to Horizon Utilities' Third Tranche LRAM claim is to exclude
7 the CDM savings from 2005 Seasonal LED lighting as applied to the LRAM calculation for
8 2010. Horizon Utilities identified this adjustment in its response to VECC Interrogatory 4 c)
9 above.

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APPENDIX A

1

OPA Final 2010 CDM Summary Results Report (November 14, 2011)

OPA Conservation & Demand Management Programs										
Initiative Results at End-User Level										
For: Horizon Utilities Corporation										
Net Summer Peak Demand Savings (MW)										
#	Initiative Name	Program Name	Program Year	Results Status		2006	2007	2008	2009	2010
1	Secondary Refrigerator Retirement Pilot	Consumer	2006	Final	#	0.052	0.052	0.052	0.052	0.052
2	Cool & Hot Savings Rebate	Consumer	2006	Final	#	0.525	0.525	0.525	0.525	0.525
3	Every Kilowatt Counts	Consumer	2006	Final	#	0.173	0.173	0.173	0.173	0.173
4	Demand Response 1	Business, Industrial	2006	Final	#	12.370	0.000	0.000	0.000	0.000
5	Loblaw & York Region Demand Response	Business, Industrial	2006	Final	#	0.605	0.000	0.000	0.000	0.000
6	Great Refrigerator Roundup	Consumer	2007	Final	#	0.000	0.065	0.065	0.065	0.065
7	Cool & Hot Savings Rebate	Consumer	2007	Final	#	0.000	0.591	0.591	0.591	0.591
8	Every Kilowatt Counts	Consumer	2007	Final	#	0.000	0.205	0.186	0.186	0.186
9	peaksaver®	Consumer, Business	2007	Final	#	0.000	0.674	0.674	0.674	0.674
10	Summer Savings	Consumer	2007	Final	#	0.000	1.789	0.534	0.257	0.257
11	Aboriginal	Consumer	2007	Final	#	0.000	0.000	0.000	0.000	0.000
12	Affordable Housing Pilot	Consumer Low-Income	2007	Final	#	0.000	0.006	0.006	0.006	0.006
13	Social Housing Pilot	Consumer Low-Income	2007	Final	#	0.000	0.057	0.057	0.057	0.057
14	Energy Efficiency Assistance for Houses Pilot	Consumer Low-Income	2007	Final	#	0.000	0.001	0.001	0.001	0.001
15	Electricity Retrofit Incentive	Business	2007	Final	#	0.000	0.026	0.026	0.026	0.026
16	Toronto Comprehensive	Business	2007	Final	#	0.000	0.000	0.000	0.000	0.000
17	Demand Response 1	Business, Industrial	2007	Final	#	0.000	17.584	0.000	0.000	0.000
18	Loblaw & York Region Demand Response	Business, Industrial	2007	Final	#	0.000	1.483	0.000	0.000	0.000
19	Renewable Energy Standard Offer	Consumer, Business, Industrial	2007	Final	#	0.000	0.000	0.000	0.000	0.000
20	Great Refrigerator Roundup	Consumer	2008	Final	#	0.000	0.000	0.187	0.187	0.187
21	Cool Savings Rebate	Consumer	2008	Final	#	0.000	0.000	0.599	0.599	0.599
22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	#	0.000	0.000	0.262	0.250	0.250
23	peaksaver®	Consumer, Business	2008	Final	#	0.000	0.000	2.023	2.023	2.023
24	Summer Sweepstakes	Consumer	2008	Final	#	0.000	0.000	0.417	0.239	0.239
25	Electricity Retrofit Incentive	Consumer, Business	2008	Final	#	0.000	0.000	0.211	0.211	0.211
26	Toronto Comprehensive	Consumer, Consumer Low-Income, Business	2008	Final	#	0.000	0.000	0.000	0.000	0.000
27	High Performance New Construction	Business	2008	Final	#	0.000	0.000	0.018	0.018	0.018
28	Power Savings Blitz	Business	2008	Final	#	0.000	0.000	0.150	0.150	0.137
29	Demand Response 1	Business, Industrial	2008	Final	#	0.000	0.000	23.448	0.000	0.000
30	Demand Response 3	Business, Industrial	2008	Final	#	0.000	0.000	4.534	0.000	0.000
31	Loblaw & York Region Demand Response	Business, Industrial	2008	Final	#	0.000	0.000	1.558	0.000	0.000
32	Renewable Energy Standard Offer	Consumer, Business	2008	Final	#	0.000	0.000	0.000	0.000	0.000
33	Other Customer Based Generation	Business	2008	Final	#	0.000	0.000	0.000	0.000	0.000
34	LDC Custom - Hydro One Networks Inc. - Double Return	Business, Industrial	2008	Final	#	0.000	0.000	0.000	0.000	0.000
35	Great Refrigerator Roundup	Consumer	2009	Final	#	0.000	0.000	0.000	0.332	0.332
36	Cool Savings Rebate	Consumer	2009	Final	#	0.000	0.000	0.000	0.766	0.766
37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	#	0.000	0.000	0.000	0.205	0.201
38	peaksaver®	Consumer, Business	2009	Final	#	0.000	0.000	0.000	1.651	1.651
39	Electricity Retrofit Incentive	Consumer, Business	2009	Final	#	0.000	0.000	0.000	0.647	0.647
40	Toronto Comprehensive	Consumer, Consumer Low-Income, Business	2009	Final	#	0.000	0.000	0.000	0.000	0.000
41	High Performance New Construction	Business	2009	Final	#	0.000	0.000	0.000	0.183	0.183
42	Power Savings Blitz	Business	2009	Final	#	0.000	0.000	0.000	2.201	2.201
43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	#	0.000	0.000	0.000	0.000	0.000
44	Demand Response 1	Business, Industrial	2009	Final	#	0.000	0.000	0.000	8.245	0.000
45	Demand Response 2	Business, Industrial	2009	Final	#	0.000	0.000	0.000	5.598	0.000
46	Demand Response 3	Business, Industrial	2009	Final	#	0.000	0.000	0.000	7.998	0.000
47	Loblaw & York Region Demand Response	Business, Industrial	2009	Final	#	0.000	0.000	0.000	1.374	0.000
48	LDC Custom - Thunder Bay Hydro - Phantom Load	Consumer	2009	Final	#	0.000	0.000	0.000	0.000	0.000
49	LDC Custom - Toronto Hydro - Summer Challenge	Consumer	2009	Final	#	0.000	0.000	0.000	0.000	0.000
50	LDC Custom - PowerStream - Data Centers	Business	2009	Final	#	0.000	0.000	0.000	0.000	0.000
51	Toronto Comprehensive Adjustment	Consumer, Business	2008	Final	#	0.000	0.000	0.000	0.000	0.000
52	LDC Custom - Hydro One Networks Inc. - Double Return Adjustment	Business, Industrial	2008	Final	#	0.000	0.000	0.000	0.000	0.000
53	Great Refrigerator Roundup	Consumer	2010	Final	#	0.000	0.000	0.000	0.000	0.298
54	Cool Savings Rebate	Consumer	2010	Final	#	0.000	0.000	0.000	0.000	1.083
55	Every Kilowatt Counts Power Savings Event	Consumer	2010	Final	#	0.000	0.000	0.000	0.000	0.070
56	peaksaver®	Consumer, Business	2010	Final	#	0.000	0.000	0.000	0.000	1.231
57	Electricity Retrofit Incentive	Consumer, Business	2010	Final	#	0.000	0.000	0.000	0.000	1.205
58	Toronto Comprehensive	Consumer, Consumer Low-Income, Business	2010	Final	#	0.000	0.000	0.000	0.000	0.000
59	High Performance New Construction	Business	2010	Final	#	0.000	0.000	0.000	0.000	0.524
60	Power Savings Blitz	Business	2010	Final	#	0.000	0.000	0.000	0.000	1.623
61	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2010	Final	#	0.000	0.000	0.000	0.000	0.175
62	Demand Response 2	Business, Industrial	2010	Final	#	0.000	0.000	0.000	0.000	4.830
63	Demand Response 3	Business, Industrial	2010	Final	#	0.000	0.000	0.000	0.000	10.215
64	Loblaw & York Region Demand Response	Business, Industrial	2010	Final	#	0.000	0.000	0.000	0.000	1.186
65	LDC Custom - Hydro Ottawa - Small Commercial Demand Response	Consumer	2010	Final	#	0.000	0.000	0.000	0.000	0.000
2006 Subtotal						13.73	0.75	0.75	0.75	0.75
2007 Subtotal						0.00	22.46	2.14	1.86	1.86
2008 Subtotal						0.00	0.00	33.41	3.68	3.66
2009 Subtotal						0.00	0.00	0.00	29.20	5.98
2010 Subtotal						0.00	0.00	0.00	0.00	22.44
Overall Total						13.73	23.21	36.30	35.49	34.70

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EB- 2011-0172
Horizon Utilities Corporation
Responses to Vulnerable Energy Consumers
Coalition Interrogatories
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Net Energy Savings (MWh)					2006	2007	2008	2009	2010	
#	Initiative Name	Program Name	Program Year	Results Status						
1	Secondary Refrigerator Retirement Pilot	Consumer	2006	Final	#	230	230	230	230	230
2	Cool & Hot Savings Rebate	Consumer	2006	Final	#	567	567	567	567	567
3	Every Kilowatt Counts	Consumer	2006	Final	#	14,710	14,710	14,710	14,710	1,897
4	Demand Response 1	Business, Industrial	2006	Final	#	0	0	0	0	0
5	Loblaw & York Region Demand Response	Business, Industrial	2006	Final	#	0	0	0	0	0
6	Great Refrigerator Roundup	Consumer	2007	Final	#	0	511	511	511	511
7	Cool & Hot Savings Rebate	Consumer	2007	Final	#	0	885	885	885	885
8	Every Kilowatt Counts	Consumer	2007	Final	#	0	5,306	5,241	5,241	5,241
9	peaksaver®	Consumer, Business	2007	Final	#	0	0	0	0	0
10	Summer Savings	Consumer	2007	Final	#	0	3,196	539	204	204
11	Aboriginal	Consumer	2007	Final	#	0	0	0	0	0
12	Affordable Housing Pilot	Consumer Low-Income	2007	Final	#	0	193	193	193	193
13	Social Housing Pilot	Consumer Low-Income	2007	Final	#	0	482	482	482	482
14	Energy Efficiency Assistance for Houses Pilot	Consumer Low-Income	2007	Final	#	0	13	13	13	13
15	Electricity Retrofit Incentive	Business	2007	Final	#	0	71	71	71	71
16	Toronto Comprehensive	Business	2007	Final	#	0	0	0	0	0
17	Demand Response 1	Business, Industrial	2007	Final	#	0	0	0	0	0
18	Loblaw & York Region Demand Response	Business, Industrial	2007	Final	#	0	0	0	0	0
19	Renewable Energy Standard Offer	Consumer, Business, Industrial	2007	Final	#	0	0	0	0	0
20	Great Refrigerator Roundup	Consumer	2008	Final	#	0	0	1,744	1,744	1,744
21	Cool Savings Rebate	Consumer	2008	Final	#	0	0	945	945	945
22	Every Kilowatt Counts Power Savings Event	Consumer	2008	Final	#	0	0	4,796	4,775	4,775
23	peaksaver®	Consumer, Business	2008	Final	#	0	0	40	40	40
24	Summer Sweepstakes	Consumer	2008	Final	#	0	0	1,650	595	595
25	Electricity Retrofit Incentive	Consumer, Business	2008	Final	#	0	0	1,071	1,071	1,071
26	Toronto Comprehensive	Consumer, Consumer Low-Income, Business	2008	Final	#	0	0	0	0	0
27	High Performance New Construction	Business	2008	Final	#	0	0	15	15	15
28	Power Savings Blitz	Business	2008	Final	#	0	0	1,084	1,084	990
29	Demand Response 1	Business, Industrial	2008	Final	#	0	0	0	0	0
30	Demand Response 3	Business, Industrial	2008	Final	#	0	0	0	0	0
31	Loblaw & York Region Demand Response	Business, Industrial	2008	Final	#	0	0	0	0	0
32	Renewable Energy Standard Offer	Consumer, Business	2008	Final	#	0	0	0	0	0
33	Other Customer Based Generation	Business	2008	Final	#	0	0	0	0	0
34	LDC Custom - Hydro One Networks Inc. - Double Return	Business, Industrial	2008	Final	#	0	0	0	0	0
35	Great Refrigerator Roundup	Consumer	2009	Final	#	0	0	0	2,224	2,224
36	Cool Savings Rebate	Consumer	2009	Final	#	0	0	0	1,163	1,163
37	Every Kilowatt Counts Power Savings Event	Consumer	2009	Final	#	0	0	0	2,023	1,939
38	peaksaver®	Consumer, Business	2009	Final	#	0	0	0	3	3
39	Electricity Retrofit Incentive	Consumer, Business	2009	Final	#	0	0	0	4,454	4,454
40	Toronto Comprehensive	Consumer, Consumer Low-Income, Business	2009	Final	#	0	0	0	0	0
41	High Performance New Construction	Business	2009	Final	#	0	0	0	416	416
42	Power Savings Blitz	Business	2009	Final	#	0	0	0	8,586	8,586
43	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2009	Final	#	0	0	0	0	0
44	Demand Response 1	Business, Industrial	2009	Final	#	0	0	0	362	0
45	Demand Response 2	Business, Industrial	2009	Final	#	0	0	0	3,448	0
46	Demand Response 3	Business, Industrial	2009	Final	#	0	0	0	66	0
47	Loblaw & York Region Demand Response	Business, Industrial	2009	Final	#	0	0	0	0	0
48	LDC Custom - Thunder Bay Hydro - Phantom Load	Consumer	2009	Final	#	0	0	0	0	0
49	LDC Custom - Toronto Hydro - Summer Challenge	Consumer	2009	Final	#	0	0	0	0	0
50	LDC Custom - PowerStream - Data Centers	Business	2009	Final	#	0	0	0	0	0
51	Toronto Comprehensive Adjustment	Consumer, Business	2008	Final	#	0	0	0	0	0
52	LDC Custom - Hydro One Networks Inc. - Double Return Adjustment	Business, Industrial	2008	Final	#	0	0	0	0	0
53	Great Refrigerator Roundup	Consumer	2010	Final	#	0	0	0	0	1,977
54	Cool Savings Rebate	Consumer	2010	Final	#	0	0	0	0	1,634
55	Every Kilowatt Counts Power Savings Event	Consumer	2010	Final	#	0	0	0	0	791
56	peaksaver®	Consumer, Business	2010	Final	#	0	0	0	0	5
57	Electricity Retrofit Incentive	Consumer, Business	2010	Final	#	0	0	0	0	6,797
58	Toronto Comprehensive	Consumer, Consumer Low-Income, Business	2010	Final	#	0	0	0	0	0
59	High Performance New Construction	Business	2010	Final	#	0	0	0	0	1,195
60	Power Savings Blitz	Business	2010	Final	#	0	0	0	0	4,979
61	Multi-Family Energy Efficiency Rebates	Consumer, Consumer Low-Income	2010	Final	#	0	0	0	0	2,071
62	Demand Response 2	Business, Industrial	2010	Final	#	0	0	0	0	5,645
63	Demand Response 3	Business, Industrial	2010	Final	#	0	0	0	0	200
64	Loblaw & York Region Demand Response	Business, Industrial	2010	Final	#	0	0	0	0	0
65	LDC Custom - Hydro Ottawa - Small Commercial Demand Response	Consumer	2010	Final	#	0	0	0	0	0
2006 Subtotal						15,506	15,506	15,506	15,506	2,693
2007 Subtotal						0	10,657	7,935	7,601	7,601
2008 Subtotal						0	0	11,346	10,270	10,177
2009 Subtotal						0	0	0	22,746	18,786
2010 Subtotal						0	0	0	0	25,294
Overall Total						15,506	26,163	34,787	56,123	64,550