



CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.  
1500 Bishop Street, P.O. Box 1060, Cambridge, ON N1R 5X6  
Phone: 519.621.8405, Ext. 2355 Fax: 519.621.0383

December 7, 2011

Kirsten Walli, Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 26<sup>th</sup> Floor  
Toronto, ON. M4P 1E4

Dear Ms. Walli:

**Re: Cambridge and North Dumfries Hydro Inc. (OEB Licence ED-2002-0574)  
2012 IRM3 Rate Application (EB-2011-0156)**

Please find attached certain documents of an UPDATED Cambridge and North Dumfries Hydro Inc. 2012 3<sup>rd</sup> Generation IRM Electricity Distribution Rate Application, requesting new distribution rates effective May 1, 2012.

Two issues recently came to the attention of Cambridge and North Dumfries Hydro Inc. specifically concerning the determination of the 1562 Deferred PILS balance. The first issue related to the entitlement to receive Quarter 4 2001 PILS. In the initial application dated November 18, 2011, the entitlement ended in December 2003 whereas in fact the entitlement ends April 1, 2004, resulting in three more months of entitlement. The second issue concerned the determination of the entitlement to receive PILS in 2005. The initial application based the determination on the effective date and not the implementation date. Therefore the initial application included two months at 2004 rates and ten months at 2005 rates. The combined proceeding applicants determined entitlement based on implementation date, resulting in three months at 2004 rates and nine months at 2005 rates.

These two adjustments have been made to the Account 1562 PILs OEB Report and Evidence Package included as Exhibit 2 to the application and result in an increase in the PILs entitlement from \$68,777 to \$306,922. Documents that are not changed have not been resubmitted. The changes to documents as required are indicated as UPDATED in red and the documents being resubmitted are as follows:

Cover Letter – a new cover letter has been submitted

Manager's Summary

Appendix A 2012 IRM Rate Generator

Appendix E Proposed Tariff of Rates and Charges Effective May 1, 2012

Appendix F Bill Impact Spreadsheet

Exhibit 2 Account 1562 PILs OEB Report and Evidence Package. Please note that only Appendices 1, 32, 33 and 34 have been updated.

As outlined in the filing instructions guidelines, two paper copies and one CD with all updated electronic files have been forwarded to your attention via courier. In addition, the updated information has been submitted via RESS.

If you require any additional information or clarification, please contact

Grant Brooker  
Manager, Regulatory Affairs  
Cambridge and North Dumfries Hydro  
Tel 519.621.8405 Ext 2340

Sincerely,

**CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.**

*Original signed by John Grotheer*

John W. Grotheer  
President and CEO

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

**AND IN THE MATTER OF** an application by Cambridge and North  
Dumfries Hydro Inc. to the Ontario Energy Board for an order or orders  
approving and fixing just and reasonable distribution rates and other  
charges, to be effective May 1, 2012.

Title of Proceeding: An application by Cambridge and North Dumfries  
Hydro Inc. for an order or orders approving and  
fixing just and reasonable distribution rates and  
other charges, effective May 1, 2012.

Applicant's Name: Cambridge and North Dumfries Hydro Inc.

Applicant's Address for Service: 1500 Bishop Street,  
P.O. Box 1060  
Cambridge, ON N1R 5X6

Attention: John Grotheer  
President & CEO

Telephone: 519-621-8405, Ext. 2355

Fax: 519-621-0383

Email: [igrotheer@camhydro.com](mailto:igrotheer@camhydro.com)

1    **Application Summary:**

2    **Introduction:**

3    The Applicant is Cambridge and North Dumfries Hydro Inc. (referred to in this  
4    Application as the “Applicant” or “CND”). The Applicant is a corporation incorporated  
5    pursuant to the *Ontario Business Corporations Act* with its head office in the City of  
6    Cambridge. The Applicant carries on the business of distributing electricity to  
7    approximately 51,500 customers within the City of Cambridge and the Township of North  
8    Dumfries under licence by the Ontario Energy Board (the “OEB”) ED-2002-0574.

9    The Applicant hereby applies to the OEB pursuant to Section 78 of the *Ontario Energy*  
10   *Board Act, 1998* as amended (the “OEB Act”) for approval of its proposed distribution  
11   rates and other charges provided on a 2012 incentive regulation mechanism (“IRM”)  
12   application effective May 1, 2012.

13   The Applicant has followed *Chapter 3 of the OEB’s Filing Requirements for*  
14   *Transmission and Distribution Applications* issued June 22, 2011 (the “Chapter 3

15   Requirements”); and the Filing Instructions provided in the OEB’s 2012 IRM Rate

16   Generator Model, the Retail Transmission Service Rates (“RTSR”) Adjustment Workform

17   and the Tax Sharing Workform, referred to collectively as the ‘Models’, as provided to

18   distributors by the OEB. The Applicant has also complied with the OEB’s letter dated

19   August 2, 2011, in which distributors were assigned to one of six groups, based on the

20   complexity of the application the distributor was submitting. CND was assigned to the 6<sup>th</sup>

21   application grouping which required the 2012 IRM rate application to be filed by

22   November 25, 2011. On September 6, 2011 the Applicant wrote a letter to the OEB

23   indicating that contrary to their initial survey response, they would be applying for

24   LRAM/SSM Recovery. The letter suggested that the Applicant, because of the additional

25   LRAM component, would file their Application on November 10, 2011, consistent with

26   the filing date for the earlier, Tranche 5 grouping. No response was received to the letter

27   and when the Applicant made contact with Board Staff, the indication given was that the

28   original due date would stand, but that early submissions would be accepted.

1    **Relief Sought:**

2    Specifically, CND hereby applies for an order or orders granting rates updated and  
3    adjusted in accordance with Chapter 3 Requirements including the following:

- 4    a) an adjustment to existing rates to reflect the Price Cap Index Adjustment;
- 5    b) an adjustment to the existing rate rider associated with the 50/50 sharing of the  
6       impact of currently known legislated tax changes;
- 7    c) an adjustment to the retail transmission service rates;
- 8    d) the establishment of one combined rate rider to dispose of both Account 1562,  
9       Deferred Payment in Lieu of Taxes ("PILs") and Account 1521, the Special Purpose  
10     Charge. These two accounts are the only Deferral/Variance accounts to be disposed  
11     of at this time as the disposition threshold of \$0.001/kWh was not met for the Group  
12     1 accounts;
- 13   e) the establishment of a rate rider to address the Lost Revenue Adjustment  
14     Mechanism ("LRAM").

15   In the event that the OEB is unable to provide a Decision and Order in this Application  
16   for implementation by the Applicant as of May 1, 2012, CND requests that the OEB  
17   issue an Interim Rate Order declaring the current Distribution Rates and Specific Service  
18   Charges as interim until the decided implementation date of the approved 2012  
19   distribution rates.

20   In the event that the effective date does not coincide with the Board's decided  
21   implementation date for 2012 Distribution Rates and Charges, CND requests to be  
22   permitted to recover the incremental revenue from the effective date to the  
23   implementation date

24   **Form of Hearing Requested:**

25   The Applicant requests that this Application be disposed of by way of a written hearing.

1 **UPDATED Application DATED at Cambridge, Ontario this 7th day of December, 2011.**

2 **All of which is respectfully submitted,**

3 **CAMBRIDGE AND NORTH DUMFRIES HYDRO INC.**

4 *Original Signed by John Grotheer*

5 John Grotheer

6 President & CEO

7

1   **Manager's Summary**

2   Cambridge and North Dumfries Hydro Inc. ("CND") is a licensed electricity distributor  
3   (ED-2002-0574) that owns and operates the electricity distribution system in the City of  
4   Cambridge and the Township of North Dumfries. CND serves approximately 51,500  
5   Residential, General Service, Large User, Street Light and Unmetered Scattered Load  
6   customers and connections. CND also provides Low Voltage facilities to Hydro One  
7   Networks Inc. and Waterloo North Hydro Inc.

8   CND intends to publish the Notice of Application in the Cambridge Times, which is a  
9   Cambridge based non-paid subscription newspaper with a circulation of approximately  
10   45,000. CND will also publish the Notice of Application in the Ayr News, which is an Ayr  
11   based paid subscription newspaper with a circulation of approximately 3,600 within the  
12   Township of North Dumfries. This will provide adequate circulation coverage within  
13   CND's service area.

14   In this application CND is applying for rates and other charges effective May 1, 2012.  
15   CND completed a full Cost of Service Rebasing Application for May 1, 2010 rates (EB-  
16   2009-0260). This is the Applicant's second application under the Board's 3rd Generation  
17   Incentive Regulation Mechanism ("IRM3"). The first was for rates effective May 1, 2011  
18   (EB-2010-0068).

19   During the process of populating and working with the Models, it was discovered by the  
20   Applicant that the models will not accept two rates for one service classification, a  
21   situation that the Applicant finds itself in. The Applicant's Embedded Distributors Service  
22   Classification has two customers in the class, Waterloo North Hydro Inc. and Hydro One  
23   Networks Inc. While each have the same rates for the Rate Riders for Recovery of Late  
24   Payment Penalty Litigation Costs and for the Retail Transmission Rates, (both Network  
25   Service Rates and Line and Transformation Connection Service Rates), they have  
26   unique rates for Monthly Distribution Wheeling Service Rates and the Rate Rider for Tax  
27   Change. When Board Staff was contacted for specific guidance, the Applicant was  
28   advised to enter two service classifications as the solution to this situation. The Applicant  
29   has therefor entered an Embedded Distributor Rate Class, representing Waterloo North

Hydro Inc., and a Low Voltage Wheeling Charge Rate, representing Hydro One Networks Inc.

This Application is organized into the following sections:

- Covering Letter
- Introduction
- **UPDATED Manager's Summary**
- **UPDATED 2012 IRM Rate Generator** **Appendix A**
- 2012 RTSR Adjustment Work Form **Appendix B**
- 2012 IRM3 Shared Tax Savings Workform **Appendix C**
- 2011 Decision and Order including the  
Tariff of Rates and Charges effective May 1, 2011 **Appendix D**
- **UPDATED Proposed Tariff of Rates and Charges**  
**effective May 1, 2012** **Appendix E**
- **UPDATED Bill Impact Spreadsheet** **Appendix F**
- LRAM Support (Burman Energy Consultants Group Inc.) **Exhibit 1**
- **UPDATED Account 1562 PILs OEB Report and Evidence Package**  
**(Ian McKenzie Business Services Inc.)** **Exhibit 2**
- (Dated November 28, 2011)**

CND has adhered to the Board's directions in completing the Board approved IRM3 rate models and has incorporated the necessary adjustments. This Manager's Summary will address all elements of the IRM Plan, as detailed in the Guidelines:

- Price Cap Adjustment



- 1           • Incremental Capital Module
- 2           • Z-factor Claims
- 3           • Off-ramps
- 4           • Tax Changes

## 5   **Price Cap Adjustment**

6   The Price Cap Adjustment under the Board's 3rd Generation IRM plan is determined as  
7   the annual percentage change in the productivity factor (GDP-IPI) less the X-Factor. For  
8   IRM3 the X-Factor is a productivity factor of 0.72% plus a stretch factor. In the attached  
9   application, CND's electricity distribution rates for 2012 have been adjusted based on  
10   the following figures:

- 11           - Price escalator (GDP-IPI): 1.3%;
- 12           - Productivity factor: - 0.72%; and
- 13           - Stretch factor: - 0.4%.
- 14           - Resulting Price Cap Index: 0.18%

15   CND understands that upon publication of the 2011 GDP-IPI by Statistics Canada at the  
16   end of February 2012, the Board will update the rate application to reflect this change. In  
17   addition, once the Board establishes the final groupings of distributor specific stretch  
18   factors, the Board will update that data accordingly.

## 19   **Incremental Capital Module**

20   CND is not applying under this module, as it has no capital investment needs  
21   incremental to its materiality threshold at this time.

## 22   **Z-factor Claims**

23   CND has no Z-factor claims at this time.

1 **Off-ramps**

2 CND has no off-ramp conditions at this time.

3 **Tax Changes**

4 CND has completed the 2012 IRM3 Shared Tax Savings Workform and has determined  
5 the tax sharing amounts. This model is included as Appendix C. These rate riders are  
6 included on Sheet 14 of the 2012 IRM Rate Generator Model and are reproduced in the  
7 table below.

<b>Proposed Tax Change Volumetric Rate Rider</b>		
<b>Customer Class</b>	<b>Units</b>	<b>Rate</b>
Residential	kWh	(\$0.0002)
General Service Less Than 50 kW	kWh	(\$0.0001)
General Service 50 to 999 kW	kW	(\$0.0255)
General Service 1,000 to 4,999 kW	kW	(\$0.0219)
Large Use	kW	(\$0.0160)
Unmetered Scattered Load	kWh	(\$0.0002)
Street Lighting	kW	(\$0.1497)
Embedded Distributor	kW	(\$0.0057)
Low Voltage Wheeling Charge Rate	kW	(\$0.0053)

8

9

10 The Implementation Matters detailed in the Guidelines and other matters addressed in  
11 this Manager's Summary are as follows:

- 12 • Deferral and Variance Account Balances, including the Special Purpose  
13 Charge ("SPC")
- 14 • Revenue-to-Cost Ratio Adjustments
- 15 • Electricity Distribution Retail Transmission Service Rates
- 16 • Lost Revenue Adjustment Mechanism ("LRAM") and/or Shared Savings  
17 Mechanism ("SSM") Cost Claims

- 1           • Smart Meter Funding Adder
- 2           • Distribution System Plans – Filing under Deemed Conditions of Licence
- 3           • Transition to International Financial Reporting Standards (“IFRS”)
- 4           • **UPDATED Account 1562 PILs Disposition**
- 5           • **UPDATED Customer Bill Impacts**

## 6   **Deferral and Variance Account Balances**

7   The Report of the Board on Electricity Distributor’s Deferral and Variance Account  
8   Review Report (the “EDDVAR Report”) has detailed that during the IRM plan term, the  
9   Group 1 audited account balances will be reviewed and disposed of, if the preset  
10   disposition threshold of \$0.001/kWh (debit or credit) is exceeded. CND’s 2010 IRM  
11   Application cleared balances as of December 31, 2009 and therefore the accounts  
12   subject to review at this point are related only to 2010 activity and interest. CND has not  
13   included Account 1595 in this analysis as it is currently being disposed of through  
14   approval in the 2010 Cost of Service application. This account is being cleared over a  
15   two year period to April 30, 2012 and any residual will be brought forward in a future  
16   year.

17   The Threshold Test, based on the above total claim amount not including accounts 1521  
18   and 1562, and based on CND’s 2010 approved cost of service volumes of  
19   1,439,110,974 kWh, determined an amount of (\$0.00074) per kWh. This amount is below  
20   the ceiling rate of \$0.001 per kWh established by the Board. As a result, CND is not  
21   applying for disposal of its Group 1 accounts at this time.

22   The Deferral and Variance Workform with the supporting details is embedded in the  
23   2012 IRM Rate Generator Model and can be found in Appendix A.

24   CND has recorded SPC transactions in account 1521, Special Purpose Charge  
25   Assessment Variance Account, in accordance with Section 8 of Ontario Regulation  
26   66/10 (Assessments for Ministry of Energy and Infrastructure Conservation and  
27   Renewable Energy Program Costs). The transactions in this account include the amount

remitted to the Minister of Finance for the Applicant's SPC assessment in the amount of \$580,711.00 paid July 30, 2010, and the amounts recovered from customers on account of the assessment. The difference between these transactions represents the balance in the variance account. CND has included amounts recovered from customers beyond December 31, 2010 after all bills that include amounts on account of the assessment have come due for payment. CND began billing for the SPC on consumption beginning May 1, 2010 and completed billing for consumption ending April 30, 2011. CND entered the billed SPC amounts after December 31, 2010, in cell BI38, a total of \$260,935. This is the recorded difference between the RRR amount and the claim.

The claim for account 1521 including principal and interest to April 30, 2012 is (\$80,531), representing an over collection to be returned to customers as detailed below.

CONTINUITY SCHEDULE FOR ACCOUNT 1521 SPECIAL PURPOSE CHARGE										
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 Principal	Forecasted December 31, 2011 Carrying Charges	Forecasted Carrying Charges to April 30, 2012	Total For Disposition (Principal and
\$580,711	\$401,046	\$1,345	\$179,665	\$1,345	\$260,936	(\$206)	(\$81,270)	\$1,139	(\$400)	(\$80,531)

The amount of \$(80,531) combined with the balance in account 1562, determines rate riders as detailed under the section discussing account 1562 on page 15 of this Manager's Summary.

## Revenue to Cost Ratio Adjustments

The revenue to cost ratio adjustments approved in the Applicant's 2010 rate application (EB-2010-0260) were completed in the 2011 IRM Application (EB-2010-0068) and no further adjustments are required in 2012.

## Electricity Distribution Retail Transmission Service Rates

The OEB's Revision 3.0 to the Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates ("RTSR"s) - was issued on June 22, 2011. The new Uniform Transmission Rates ('UTR's) are effective January 1, 2011 and are as follows:

Network Service Rate \$3.22 per kW per month;

1 Line Connection Service Rate \$0.79 per kW per month; and

2 Transformation Connection Service Rate \$1.77 per kW per month.

3 The revised Guideline advised distributors to adjust the RTSRs based on a comparison  
4 of the historical transmission costs adjusted for the new UTR levels and revenues  
5 generated from the existing RTSRs. The Guideline further notes that once the January  
6 1, 2012 UTR rates have been determined, the Board will adjust each distributor's rate  
7 application model to incorporate any changes.

8 The 2012 RTSR Adjustment Workform as provided by the Board and completed by CND  
9 is included in this application in Appendix B. The RTSR Adjustment Workform calculated  
10 proposed rates effective May 1, 2012 as per the table below. CND used the RRR 2.1.5  
11 billing determinants filed April 30, 2011 and the actual 2010 billed quantities and dollars  
12 from the IESO and Hydro One for the period January 1, 2010 to December 31, 2010.

Retail Transmission Rates							
Customer Class			Units	Current		Proposed	
				Network	Connection	Network	Connection
Residential			kWh	\$0.0052	\$0.0034	\$0.0054	\$0.0035
General Service Less Than 50 kW			kWh	\$0.0046	\$0.0032	\$0.0047	\$0.0033
General Service 50 to 999 kW			kW	\$2.9832	\$1.9900	\$3.0728	\$2.0239
General Service 1,000 to 4,999 kW			kW	\$2.2657	\$1.5617	\$2.3338	\$1.5883
Large Use			kW	\$2.1470	\$1.5897	\$2.2115	\$1.6168
Unmetered Scattered Load			kWh	\$0.0046	\$0.0032	\$0.0047	\$0.0033
Street Lighting			kW	\$1.4991	\$1.0000	\$1.5441	\$1.0170
Embedded Distributor			kW	\$2.1470	\$1.5897	\$2.2115	\$1.6168
Low Voltage Wheeling Charge Rate			kW	\$2.1470	\$1.5897	\$2.2115	\$1.6168

13

14

1 **Lost Revenue Adjustment (“LRAM”) Mechanism**

2 The OEB outlined the LRAM processes in the March 28, 2008 Guidelines for Electricity  
3 Distributor Conservation and Demand Management EB-2008-0037 (the “Guidelines”).  
4 CND has not previously applied for recovery through the LRAM process but in this  
5 application is applying for recovery of LRAM for only the year 2009 in accordance with  
6 the Guidelines established. In its last Cost of Service Application (EB-2009-0260), the  
7 Applicant stated that they considered the impacts on its customers with a goal of  
8 minimizing those impacts, and at that time elected not to file an application for a CDM-  
9 related LRAM or SSM.<sup>1</sup> CND’s position with regard to LRAM claims was reiterated  
10 through the interrogatory process. The Applicant’s response to Board Staff Interrogatory  
11 39 requesting further clarification of this position indicated that *“This will confirm that by*  
12 *electing to not apply for LRAM or SSM recovery in the Application, Cambridge and North*  
13 *Dumfries Hydro Inc. is foregoing the opportunity of ever seeking LRAM or SSM recovery*  
14 *for the period up to 2008”.*

15 CND has therefore applied for LRAM recovery for 2009 only.

16 CND contracted Burman Energy Consultants Group Inc. (“BECGI”) to prepare and  
17 critically assess their 2009 LRAM claim for program results. The most recent OPA  
18 published results (program evaluations) were used as input assumptions to perform  
19 LRAM calculations. A copy of the BECGI report and detailed appendices are provided  
20 with this application as Exhibit 1. These documents provide the detailed basis for the  
21 requested claim of \$185,376.17 (before interest).

22 No claim is made for SSM. The SSM is available for customer focused initiatives that are  
23 funded through distribution rates and where the costs of the initiatives are expensed,  
24 such as efficiency improvements in the use of electricity. The SSM is not available for  
25 Utility-side expenditures or programs that are not funded through distribution rates, such  
26 as those funded by the OPA. Because the Applicant’s claim is based solely on OPA  
27 programs, no claim is made for SSM.

28

29 <sup>1</sup> EB-2009-0260 Filed August 28, 2009 Exhibit 1, Page 30 of 202.

1 Carrying charges are applied on the requested claim amount beginning January 1, 2010  
 2 until April 30, 2012, using the OEB prescribed interest rates. The 2012 rates are  
 3 assumed to be the same as the prescribed interest rate for the fourth quarter of 2011.

4 The Table below, from Page 4 of the BECGI report, sets out the components by rate  
 5 class of the requested LRAM claim:

<b><u>ATTACHMENT C</u></b>	
<b><u>LRAM Totals</u></b>	
<b>Rate Class</b>	<b>LRAM \$</b>
<b>Residential</b>	\$118,300.14
<b>General Service Less than 50 kW</b>	\$33,791.89
<b>General Service 50 to 999 kW</b>	\$19,046.59
<b>General Service 1,000 to 4,999 kW</b>	\$11,863.57
<b>Large Use</b>	\$2,373.98
	<b>\$185,376.17</b>

6  
 7 The Table below indicates the total LRAM claim plus interest; interest allocated on a  
 8 proportional basis to each rate class.

<b>Rate Class</b>	<b>LRAM \$</b>	<b>Interest \$</b>	<b>Total \$</b>
<b>Residential</b>	\$118,300.14	\$3,262.13	\$121,562.27
<b>General Service Less than 50 kW</b>	\$33,791.89	\$931.81	\$34,723.70
<b>General Service 50 to 999 kW</b>	\$19,046.59	\$525.21	\$19,571.80
<b>General Service 1,000 to 4,999 kW</b>	\$11,863.57	\$327.14	\$12,190.71
<b>Large Use</b>	\$2,373.98	\$65.46	\$2,439.44
	<b>\$185,376.17</b>	<b>\$5,111.75</b>	<b>\$190,487.92</b>

9  
 10 CND has used the 2010 OEB approved (EB-2009-0260) billing determinants by  
 11 customer class to calculate the volumetric charge based rate riders over a one year  
 12 recovery period as per the Table below.

<b>2012 IRM - LRAM Rate Rider Calculation</b>				
Rate Class	LRAM \$	Billing Determinants	Metrics	Rate Rider \$/unit (kWh or kW)
Residential	\$121,562.27	389,793,819	kWh	\$0.0003
General Service Less than 50 kW	\$34,723.70	168,223,630	kWh	\$0.0002
General Service 50 to 999 kW	\$19,571.80	1,312,686	kW	\$0.0149
General Service 1,000 to 4,999 kW	\$12,190.71	478,860	kW	\$0.0255
Large Use	\$2,439.44	308,824	kW	\$0.0079
Total	\$190,487.92			rounded to 4 decimal places

1

2 The requested one-year rate riders from this Table are entered in Sheet 14 of the 2012  
3 IRM3 Rate Generator Model.

#### 4 **Smart Meter Funding Adder**

5 CND's current smart meter funding adder of \$1.61 per metered customer per month is  
6 effective until April 30, 2012. CND's smart meter implementation plan is now virtually  
7 complete, and therefore the Applicant will be submitting a separate application to clear  
8 the smart meter project account balances and to request approval for a smart meter  
9 disposal rate rider prior to the deadline of April 30, 2012 for such applications.

#### 10 **Distribution Service Plans – Filing under Deemed Condition of Licence**

11 CND has not found it necessary at this time to apply for either a renewable generator  
12 connection funding adder or a smart grid funding adder.

#### 13 **Transition to International Financial Reporting Standards ("IFRS")**

14 CND is aware of the general guidance provided to utilities in the *Report of the Board,*  
15 *Transition to IFRS*, issued on July 28, 2009 and in subsequent amendments and  
16 addendums. The Applicant is adopting IFRS effective January 1, 2012. At the present  
17 time, there is uncertainty as to the exact impact that the conversion to IFRS will have on  
18 balance sheet accounts and costs built into rates. If the impacts are determined to be  
19 material, CND will make a request for a deferral account in a separate application.

20



**1    UPDATED Account 1562 PILs Disposition**

2    The OEB issued its Decision and Order in the EB-2008-0381 Account 1562 Deferred  
 3    PILs Combined Proceeding on June 24, 2011. The OEB expects all electricity  
 4    distributors subject to section 93 of the *Electricity Act, 1998*, to file for disposition of the  
 5    balance in account 1562 Deferred PILs in their 2012 rate applications.

6    CND retained Ian McKenzie Business Services Inc. ('IMBSI') to provide an independent  
 7    1562 Deferred PILs Determination evidence package to support the disposition of their  
 8    1562 Deferred PILs Regulatory Asset account. CND certifies that the attached  
 9    **UPDATED Evidence Package** (Exhibit 2) conforms to the principles set out in the  
 10   combined proceeding noted above, and meets all of the requirements and expectations  
 11   of the Board. The balance sought to be recovered from customers is **\$306,922** with  
 12   detailed calculations provided in the **UPDATED Evidence Package**.

13   The amount of **\$306,922** from account 1562 PILs and the amount of \$(80,531) from  
 14   account 1521 Special Purpose Charge combine to equal **\$226,391, a charge to**  
 15   customers based on the Board Approved 2010 billing determinants. Please see the  
 16   table below for the **UPDATED Deferral/Variance Account Rate Riders for 2012** as  
 17   calculated on sheet 12 of the **UPDATED 2012 IRM Rate Generator**.

<b>UPDATED Deferral/Variance Account Rate Riders for 2012</b>					
Customer Class	Units	Billed kWh	Billed kW	Allocation	Account Rate Rider
Residential	kWh	389,793,819	0	132,506	\$0.00034
General Service Less Than 50 kW	kWh	168,223,630	0	28,716	\$0.00017
General Service 50 to 999 kW	kW	494,496,789	1,312,686	50,164	\$0.03821
General Service 1,000 to 4,999 kW	kW	215,965,446	478,860	8,289	\$0.01731
Large Use	kW	159,305,102	308,824	268	\$0.00087
Unmetered Scattered Load	kWh	1,855,931	0	1,023	\$0.00055
Street Lighting	kW	9,470,257	24,144	4,175	\$0.17293
Embedded Distributor	kW	0	76,261	1,250	\$0.01639
Low Voltage Wheeling Charge Rate	kW	0	27,005	0	\$0.00000
<b>Total</b>		<b>1,439,110,974</b>	<b>2,227,780</b>	<b>226,391</b>	

19

20   **The resulting rate riders are rounded to four decimal places on the proposed UPDATED**  
 21   **2012 Tariff of Rates and Charges.**

1   **Customer Bill Impacts**

2   As a result of adjustments made by the 2012 IRM Rate Generator and subject to  
3   updates to be made by Board Staff, the estimated bill impact for residential customers  
4   consuming 800 kWh per month is an increase in the total bill of **4.0%** or **\$3.93**. A  
5   general service <50 kWh, 2,000 kWh per month customer will experience a **4.7%**  
6   increase or **\$10.67**. The reason for what appears to be a significant increase is the  
7   elimination of the Rate Rider for Deferral/Variance Account Disposition for 2010 and  
8   2011 both of which were negative, or credit rate riders. The elimination of both negative  
9   rate riders results in an 'increase' of \$4.88 for the residential customer of the total  
10   change in rates of **\$3.93** and an 'increase' of \$11.40 for the general service <50 kW  
11   customer of the total change of **\$10.67**. **The UPDATED Customer Bill Impact**  
12   **Spreadsheets are included as Appendix F. The UPDATED 2012 IRM Rate Generator**  
13   **did not produce a useable bill impact spreadsheet therefore CND used the bill impact**  
14   **spreadsheets model used in their 2010 IRM application.** There are no circumstances in  
15   which rate mitigation is considered necessary.

# **APPENDIX A**

UPDATED 2012 IRM Rate  
Generator



Ontario Energy Board

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

Burlington Hydro Inc.  
Cambridge and North Dumfries Hydro Inc.

Choose Your Utility:

Application Type: IRM3

OEB Application #: EB-2011-0156

LDC Licence #: ED-2002-0574

#### 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




#### Copyright

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

*While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on*





#### Table of Contents

1. [Info](#)
2. [Table of Contents](#)
3. [Rate Classes](#)
4. [Current Monthly Fixed Charges](#)
5. [Current Distribution Volumetric Rates](#)
6. [Current Volumetric Rate Riders](#)
7. [Current RTSR-Network Rates](#)
8. [Current RTSR-Connection Rates](#)
9. [2012 Continuity Schedule for Deferral and Variance Accounts](#)
10. [Deferral/Variance Accounts - Billing Determinants](#)
11. [Deferral/Variance Accounts - Cost Allocation](#)
12. [Deferral/Variance Accounts - Calculation of Rate Riders](#)
13. [Proposed Monthly Fixed Charges](#)
14. [Proposed Volumetric Rate Riders](#)
15. [Proposed RTSR-Network Rates](#)
16. [Proposed RTSR-Connection Rates](#)
17. [Adjustments for Revenue/Cost Ratio and GDP-IPI - X](#)
18. [Loss Factors - Current and Proposed \(if applicable\)](#)
19. [Other Charges](#)
20. [2012 Final Tariff of Rates and Charges](#)
21. [Bill Impacts](#)





Ontario Energy Board

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

Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

Select the appropriate rate classes as they appear on your most recent Board-Approved Tariff of Rates and Charges.  
**Note:** The microFIT class does not exist in the drop-down menu below as it will automatically be inserted into your proposed Tariff Schedule.

Rate Class

Residential
General Service Less Than 50 kW
General Service 50 to 999 kW
General Service 1,000 to 4,999 kW
Large Use
Unmetered Scattered Load
Street Lighting
Embedded Distributor
Low Voltage Wheeling Charge Rate
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class
Choose Rate Class



Ontario Energy Board

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

**Cambridge and North Dumfries Hydro Inc. - EB-2011-0156**

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
<b>Residential</b>			
Service Charge	\$	9.95	
Smart Meter Funding Adder	\$	1.61	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.18	April 30, 2012
<b>General Service Less Than 50 kW</b>			
Service Charge	\$	11.76	
Smart Meter Funding Adder	\$	1.61	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.47	April 30, 2012
<b>General Service 50 to 999 kW</b>			
Service Charge	\$	107.88	
Smart Meter Funding Adder	\$	1.61	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	6.22	April 30, 2012
<b>General Service 1,000 to 4,999 kW</b>			
Service Charge	\$	896.52	
Smart Meter Funding Adder	\$	1.61	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	47.64	April 30, 2012
<b>Large Use</b>			
Service Charge	\$	7680.31	
Smart Meter Funding Adder	\$	1.61	April 30, 2012
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	250.76	April 30, 2012
<b>Unmetered Scattered Load</b>			
Service Charge (per connection)	\$	6.98	
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.85	April 30, 2012



<b>Street Lighting</b>			
Service Charge (per connection)	\$	2.01	
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	0.01	April 30, 2012
<b>Embedded Distributor</b>			
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	19.69	April 30, 2012
<b>Low Voltage Wheeling Charge Rate</b>			
Rate Rider for Recovery of Late Payment Penalty Litigation Costs	\$	19.69	April 30, 2012





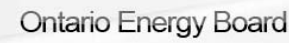
Ontario Energy Board

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

Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

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	0.01610
General Service Less Than 50 kW	\$/kWh	0.01250
General Service 50 to 999 kW	\$/kW	3.63380
General Service 1,000 to 4,999 kW	\$/kW	3.16540
Large Use	\$/kW	2.13280
Unmetered Scattered Load	\$/kWh	0.01490
Street Lighting	\$/kW	12.83580
Embedded Distributor	\$/kW	0.96470
Low Voltage Wheeling Charge Rate	\$/kW	0.90340



## Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

These rates will appear automatically on the final Tariff of Rates and Charges.

Residential
Low Voltage Service Rate
Rate Rider for Global Adjustment Sub-Account (2011) – Applicable only for Non-RPP Customers
Rate Rider for Deferral/Variance Account Disposition (2010)
Rate Rider for Deferral/Variance Account Disposition (2011)
Rate Rider for Tax Change

Rate Rider for Global Adjustment Sub-Account (2011) – Applicable only for Non-RPP Customers  
 Rate Rider for Deferral/Variance Account Disposition (2010)  
 Rate Rider for Deferral/Variance Account Disposition (2011)  
 Rate Rider for Tax Change

Low Voltage Service Rate  
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – Applicable only for Non-RPP Customers and excluding Wholesale Markets  
Rate Rider for Deferral/Variance Account Disposition (2010)  
Rate Rider for Deferral/Variance Account Disposition (2011)  
Rate Rider for Tax Change

Low Voltage Service Rate  
Rate Rider for Global Adjustment Sub-Account (2011) – Applicable only for Non-RPP Customers  
Rate Rider for Deferral/Variance Account Disposition (2010)

[illegible]





Ontario Energy Board

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

Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

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

Rate Description	Unit	Amount
<b>Residential</b>		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00520
<b>General Service Less Than 50 kW</b>		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00460
<b>General Service 50 to 999 kW</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	2.98320
<b>General Service 1,000 to 4,999 kW</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	2.26570
<b>Large Use</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	2.14700
<b>Unmetered Scattered Load</b>		
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00460
<b>Street Lighting</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	1.49910
<b>Embedded Distributor</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	2.14700
<b>Low Voltage Wheeling Charge Rate</b>		
Retail Transmission Rate – Network Service Rate	\$/kW	2.14700



















Ontario Energy Board

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

Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

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
<b>Residential</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00340
<b>General Service Less Than 50 kW</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00320
<b>General Service 50 to 999 kW</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	1.99000
<b>General Service 1,000 to 4,999 kW</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.56170
<b>Large Use</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.58970
<b>Unmetered Scattered Load</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00320
<b>Street Lighting</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.00000
<b>Embedded Distributor</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.58970
<b>Low Voltage Wheeling Charge Rate</b>		
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.58970



















Please complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 1521 and Account 1562. Enter information into green cells only. Lines 51-61 contain footnotes and further instructions.

If you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 DVA schedule below will be the balance sheet date as per your G/L for which you received approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2009 balances, the starting point for your entries below should be the adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for the 2010 opening balance columns (for both principal and interest) without requiring entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

		2005									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-05	Transactions Debit / (Credit) during 2005 excluding interest and adjustments <sup>5</sup>	Board-Approved Disposition during 2005	Adjustments during 2005 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05	Interest Jan-1 to Dec-31-05	Board-Approved Disposition during 2005	Adjustments during 2005 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-05
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -
RSVA - Wholesale Market Service Charge	1580	\$ 1,533,928	\$ 1,124,039			\$ 2,657,967	\$ 331,789	\$ 140,714			\$ 472,503
RSVA - Retail Transmission Network Charge	1584	-\$ 65,105	-\$ 315,686			-\$ 380,791	\$ 39,398	-\$ 20,163			\$ 19,235
RSVA - Retail Transmission Connection Charge	1586	-\$ 1,266,207	-\$ 687,169			-\$ 1,953,376	-\$ 109,646	-\$ 121,357			-\$ 231,003
RSVA - Power (excluding Global Adjustment)	1588	-\$ 135,639	\$ 753,284			\$ 617,645	-\$ 363,855	\$ 39,941			-\$ 323,914
RSVA - Power - Sub-Account - Global Adjustment	1588		-\$ 2,653,941			-\$ 2,653,941		-\$ 107,583			-\$ 107,583
Recovery of Regulatory Asset Balances	1590	-\$ 603,804	-\$ 368,783			-\$ 972,587	-\$ 19,034	-\$ 55,583			-\$ 74,617
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595					\$ -					\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595					\$ -					\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 536,827	-\$ 2,148,256	\$ -	\$ -	-\$ 2,685,083	-\$ 121,348	-\$ 124,031	\$ -	\$ -	-\$ 245,379
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 536,827	\$ 505,685	\$ -	\$ -	-\$ 31,142	-\$ 121,348	-\$ 16,448	\$ -	\$ -	-\$ 137,796
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ -	-\$ 2,653,941	\$ -	\$ -	-\$ 2,653,941	\$ -	-\$ 107,583	\$ -	\$ -	-\$ 107,583
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>										
<b>Group 1 Total + 1521 + 1562</b>		-\$ 536,827	-\$ 2,148,256	\$ -	\$ -	-\$ 2,685,083	-\$ 121,348	-\$ 124,031	\$ -	\$ -	-\$ 245,379
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592					\$ -					\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595					\$ -					\$ -

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

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

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

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

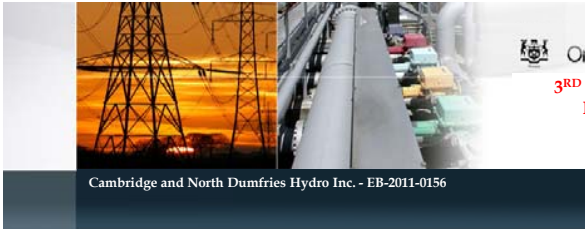
<sup>3</sup> Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

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

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

<sup>6</sup> If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 11 on the December 31, 2010 balance. The projected interested is recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances approved by the Board in the 2011 rate decision.

<sup>7</sup> Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has been completed, and the audited financial statements support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the balances in Account 1595 on a memo basis only (line 49).



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 Decem  
djustment column AV for principal and column BA for interest. This will allow for the correct starting point fo  
quiring entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

2006											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions Debit/ (Credit) during 2006 excluding interest and adjustments <sup>2</sup>	Board-Approved Disposition during 2006 <sup>2, 2A</sup>	Adjustments during 2006 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Jan-1 to Dec-31-06	Board-Approved Disposition during 2006 <sup>2, 2A</sup>	Adjustments during 2006 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-06
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$ -	\$ 142,158			\$ 142,158	\$ -	\$ 2,178			\$ 2,178
RSVA - Wholesale Market Service Charge	1580	\$ 2,657,967	\$ 1,991,831			\$ 666,136	\$ 472,503	\$ 99,802			\$ 572,305
RSVA - Retail Transmission Network Charge	1584	-\$ 380,791	-\$ 181,411			-\$ 562,202	\$ 19,235	-\$ 27,405			-\$ 8,170
RSVA - Retail Transmission Connection Charge	1586	-\$ 1,953,376	-\$ 563,398			-\$ 2,516,774	-\$ 231,003	-\$ 118,124			-\$ 349,127
RSVA - Power (excluding Global Adjustment)	1588	\$ 617,645	\$ 3,958,936			\$ 3,341,291	-\$ 323,914	-\$ 81,265			-\$ 405,179
RSVA - Power - Sub-Account - Global Adjustment	1588	-\$ 2,653,941	\$ 4,836,803			\$ 2,182,862	-\$ 107,583	\$ 12,810			-\$ 94,773
Recovery of Regulatory Asset Balances	1590	-\$ 972,587	-\$ 1,289,198			-\$ 2,261,785	-\$ 74,617	-\$ 98,489			-\$ 173,106
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 2,685,083	-\$ 3,005,813	\$ -	\$ -	-\$ 5,690,896	-\$ 245,379	-\$ 210,493	\$ -	\$ -	-\$ 455,872
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 31,142	\$ 7,842,616	\$ -	\$ -	-\$ 7,873,758	-\$ 137,796	-\$ 223,303	\$ -	\$ -	-\$ 361,099
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	-\$ 2,653,941	\$ 4,836,803	\$ -	\$ -	\$ 2,182,862	-\$ 107,583	\$ 12,810	\$ -	\$ -	-\$ 94,773
<b>Special Purpose Charge Assessment Variance Account</b>											
	<b>1521</b>										
<b>Deferred Payments in Lieu of Taxes</b>											
	<b>1562</b>					\$ 76,207	\$ 211,959	\$ 9,152		\$ -	\$ 221,111
<b>Group 1 Total + 1521 + 1562</b>		-\$ 2,685,083	-\$ 3,005,813	\$ -	\$ -	-\$ 5,614,690	-\$ 33,420	-\$ 201,341	\$ -	\$ -	-\$ 234,761
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign  
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 t  
Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di  
Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28  
For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the trans  
If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31,  
Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from Janu  
recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances app  
Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period h  
support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, incl



Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

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

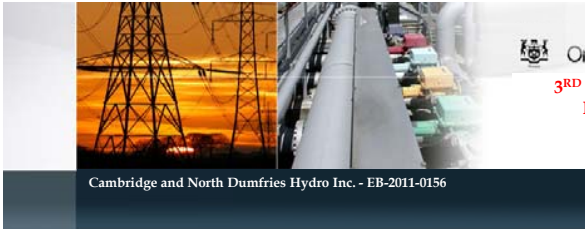
You have received approval to dispose of balances from prior years, the starting point for entries in the 2012 schedule is the 2011 rate year. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the December 31, 2011 adjustment column AV for principal and column BA for interest. This will allow for the correct starting point for entries requiring entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

2007											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions Debit / (Credit) during 2007 excluding interest and adjustments <sup>3</sup>	Board-Approved Disposition during 2007	Adjustments during 2007 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Jan-1 to Dec-31-07	Board-Approved Disposition during 2007	Adjustments during 2007 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-07
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$ 142,158	\$ 167,274			\$ 309,432	\$ 2,178	\$ 11,082			\$ 13,260
RSVA - Wholesale Market Service Charge	1580	\$ 666,136	\$ 1,902,807	\$ 1,533,928		\$ 2,770,599	\$ 572,305	\$ 56,873	\$ 481,805		\$ 33,627
RSVA - Retail Transmission Network Charge	1584	-\$ 562,202	\$ 65,694	-\$ 65,105		-\$ 431,403	\$ 8,170	-\$ 17,355	\$ 8,018		-\$ 33,543
RSVA - Retail Transmission Connection Charge	1586	-\$ 2,516,774	-\$ 298,920	-\$ 1,266,207		-\$ 1,549,487	-\$ 349,127	-\$ 97,204	\$ 166,349		-\$ 612,680
RSVA - Power (excluding Global Adjustment)	1588	-\$ 3,341,291	\$ 318,519	\$ -		-\$ 3,022,772	-\$ 405,179	-\$ 142,768	\$ -		-\$ 547,947
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 2,182,862	-\$ 491,156			\$ 1,691,706	\$ 94,773	\$ 72,619			-\$ 22,153
Recovery of Regulatory Asset Balances	1590	-\$ 2,261,785	\$ 989,630	-\$ 2,688,892		-\$ 562,523	-\$ 173,106	-\$ 113,690	-\$ 982,670		\$ 695,874
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 5,690,896	-\$ 3,131,026	-\$ 2,486,276	\$ -	-\$ 6,335,646	-\$ 455,872	-\$ 344,189	-\$ 326,498	\$ -	-\$ 473,563
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 7,873,758	-\$ 2,639,870	-\$ 2,486,276	\$ -	-\$ 8,027,352	-\$ 361,099	-\$ 416,808	-\$ 326,498	\$ -	-\$ 451,409
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 2,182,862	-\$ 491,156	\$ -	\$ -	\$ 1,691,706	\$ 94,773	\$ 72,619	\$ -	\$ -	-\$ 22,153
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>	\$ 76,207				\$ 76,207	\$ 221,111	\$ 3,603	\$ -	\$ -	\$ 224,714
<b>Group 1 Total + 1521 + 1562</b>		-\$ 5,614,690	-\$ 3,131,026	-\$ 2,486,276	\$ -	-\$ 6,259,440	-\$ 234,761	-\$ 340,586	-\$ 326,498	\$ -	-\$ 248,849
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -

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

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. Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dispositions, please provide a breakdown in rows 28. 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, Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances appropriate. Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, including the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the underlying residual balance in account 1595.





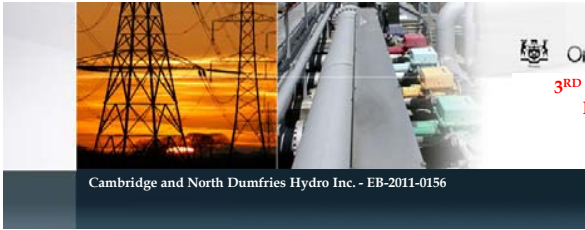
lease complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 152: otnotes and further instructions.

you have received approval to dispose of balances from prior years, the starting point for entries in the 2012 oved approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the Deceml 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 <sup>1</sup>	Board-Approved Disposition during 2008	Adjustments during 2008 - other <sup>2</sup>	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Jan-1 to Dec-31-08	Board-Approved Disposition during 2008	Adjustments during 2008 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-08
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$ 309,432	\$ 96,604			\$ 406,036	\$ 13,260	\$ 13,716			\$ 26,976
RSVA - Wholesale Market Service Charge	1590	-\$ 2,770,599	-\$ 812,354			-\$ 3,582,953	\$ 33,627	-\$ 379,037			-\$ 345,410
RSVA - Retail Transmission Network Charge	1584	-\$ 431,403	-\$ 431,843			-\$ 863,246	\$ 33,543	-\$ 7,078			-\$ 40,621
RSVA - Retail Transmission Connection Charge	1586	-\$ 1,549,487	-\$ 860,458			-\$ 2,409,945	\$ 612,880	-\$ 9,612			-\$ 622,292
RSVA - Power (excluding Global Adjustment)	1588	-\$ 3,022,772	-\$ 699,774			-\$ 3,722,546	\$ 547,947	\$ 180,554			-\$ 367,393
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 1,691,706	\$ 370,623			\$ 2,062,328	\$ 22,153	\$ 69,751			\$ 47,598
Recovery of Regulatory Asset Balances	1590	-\$ 562,523	-\$ 610,151			-\$ 1,172,674	\$ 695,874	\$ 55,640			\$ 751,514
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 6,335,646	-\$ 2,947,353	\$ -	\$ -	-\$ 9,283,000	-\$ 473,563	-\$ 76,065	\$ -	\$ -	-\$ 549,628
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 8,027,352	-\$ 3,317,976	\$ -	\$ -	-\$ 11,345,328	-\$ 451,409	-\$ 145,817	\$ -	\$ -	-\$ 597,226
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 1,691,706	\$ 370,623	\$ -	\$ -	\$ 2,062,328	\$ 22,153	\$ 69,751	\$ -	\$ -	\$ 47,598
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>	\$ 76,207				\$ 76,207	\$ 224,714	\$ 3,033	\$ -	\$ -	\$ 227,747
<b>Group 1 Total + 1521 + 1562</b>		-\$ 6,259,440	-\$ 2,947,353	\$ -	\$ -	-\$ 9,206,793	-\$ 248,849	-\$ 73,032	\$ -	\$ -	-\$ 321,881
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Board-Approved CDM Variance Account	1567										
PiLs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592										
PiLs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
PiLs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -

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

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  
Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di  
Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28  
For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the trans  
If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31,  
Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from Janu  
recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances app  
Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period h  
support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, incl



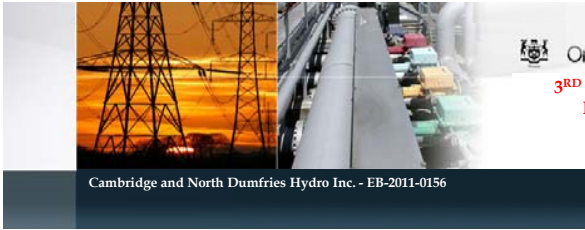
lease complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 152: otnotes and further instructions.

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

2009											
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions Debit/ (Credit) during 2009 excluding interest and adjustments <sup>3</sup>	Board-Approved Disposition during 2009	Adjustments during 2009 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Board-Approved Disposition during 2009	Adjustments during 2009 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-09
<b>Group 1 Accounts</b>											
LV Variance Account	1550	\$ 406,036	\$ 53,546			\$ 459,582	\$ 26,976	\$ 4,840			\$ 31,816
RSVA - Wholesale Market Service Charge	1580	-\$ 3,582,953	-\$ 478,275			-\$ 4,061,228	-\$ 345,410	-\$ 42,015			-\$ 387,425
RSVA - Retail Transmission Network Charge	1584	-\$ 863,246	-\$ 98,276			-\$ 764,970	-\$ 40,621	-\$ 9,230			-\$ 49,851
RSVA - Retail Transmission Connection Charge	1586	-\$ 2,409,945	-\$ 1,079,753			-\$ 3,489,698	-\$ 622,292	-\$ 30,571			-\$ 652,863
RSVA - Power (excluding Global Adjustment)	1588	-\$ 3,722,546	-\$ 1,532,834			-\$ 5,255,380	-\$ 367,393	-\$ 53,150			-\$ 420,543
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 2,062,328	\$ 5,716,139			\$ 7,778,468	\$ 47,598	\$ 44,893			\$ 92,491
Recovery of Regulatory Asset Balances	1590	-\$ 1,172,674				-\$ 1,172,674	\$ 751,514	-\$ 13,335			\$ 738,179
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 9,283,000	\$ 2,777,099	\$ -	\$ -	-\$ 6,505,901	-\$ 549,628	-\$ 98,568	\$ -	\$ -	-\$ 648,196
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 11,345,328	-\$ 2,939,040	\$ -	\$ -	-\$ 14,284,368	-\$ 597,226	-\$ 143,461	\$ -	\$ -	-\$ 740,687
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 2,062,328	\$ 5,716,139	\$ -	\$ -	\$ 7,778,468	\$ 47,598	\$ 44,893	\$ -	\$ -	\$ 92,491
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>										
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>	\$ 76,207				\$ 76,207	\$ 227,747	\$ 867	\$ -	\$ -	\$ 228,614
<b>Group 1 Total + 1521 + 1562</b>		-\$ 9,206,793	\$ 2,777,099	\$ -	\$ -	-\$ 6,429,694	-\$ 321,881	-\$ 97,701	\$ -	\$ -	-\$ 419,582
<b>The following is not included in the total claim but are included on a memo basis:</b>											
Board-Approved CDM Variance Account	1567										
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592										
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -				\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -				\$ -	\$ -				\$ -

For all Board-Approved dispositions, please ensure that the disposition amount has the same sign 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 t Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of t Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28 For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the trans If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from 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



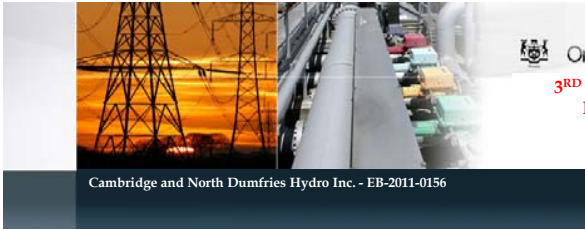
lease complete the following continuity schedule for your Group 1 Deferral / Variance Accounts, Account 152: otnotes and further instructions.

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

2010														
Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-10	Transactions Debit / (Credit) during 2010 excluding interest and adjustments <sup>3</sup>	Board-Approved Disposition during 2010	Other <sup>3</sup> Adjustments during Q1 2010	Other <sup>3</sup> Adjustments during Q2 2010	Other <sup>3</sup> Adjustments during Q3 2010	Other <sup>3</sup> Adjustments during Q4 2010	Closing Principal Balance as of Dec-31-10	Opening Interest Amounts as of Jan-1-10	Interest Jan-1 to Dec-31-10	Board-Approved Disposition during 2010	Adjustments during 2010 - other <sup>3</sup>	Closing Interest Amounts as of Dec-31-10
<b>Group 1 Accounts</b>														
LV Variance Account	1550	\$ 459,582	\$ 40,058	\$ 406,036					\$ 93,604	\$ 31,816	\$ 1,360	\$ 32,339		\$ 837
RSVA - Wholesale Market Service Charge	1590	-\$ 4,061,228	-\$ 2,015,049	-\$ 3,582,953					-\$ 2,493,324	-\$ 387,425	-\$ 18,639	-\$ 392,735		-\$ 13,329
RSVA - Retail Transmission Network Charge	1584	-\$ 764,970	\$ 1,361,658	-\$ 863,246					\$ 1,459,934	-\$ 49,851	\$ 5,139	-\$ 52,023		\$ 7,311
RSVA - Retail Transmission Connection Charge	1586	-\$ 3,489,698	\$ 156,488	-\$ 2,409,945					-\$ 923,265	-\$ 652,863	-\$ 13,440	-\$ 654,123		-\$ 12,180
RSVA - Power (excluding Global Adjustment)	1588	-\$ 5,255,380	-\$ 241,912	-\$ 3,722,546					-\$ 1,774,746	-\$ 420,543	-\$ 18,351	-\$ 547,240		\$ 108,346
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 7,778,468	-\$ 478,254						\$ 7,300,213	\$ 92,491	\$ 48,335			\$ 140,826
Recovery of Regulatory Asset Balances	1590	-\$ 1,172,674		-\$ 1,172,674					\$ -	\$ 738,179		\$ 736,026	-\$ 2,153	\$ -
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>	1595	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		\$ -
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>	1595	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -		\$ -
<b>Group 1 Sub-Total (including Account 1588 - Global Adjustment)</b>		-\$ 6,505,901	-\$ 1,177,011	-\$ 11,345,328	\$ -	\$ -	\$ -	\$ -	\$ 3,662,416	-\$ 648,196	\$ 4,404	-\$ 877,756	-\$ 2,153	\$ 231,811
<b>Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)</b>		-\$ 14,284,368	-\$ 698,757	-\$ 11,345,328	\$ -	\$ -	\$ -	\$ -	-\$ 3,637,797	-\$ 740,687	-\$ 43,931	-\$ 877,756	-\$ 2,153	\$ 90,985
<b>RSVA - Power - Sub-Account - Global Adjustment</b>	<b>1588</b>	\$ 7,778,468	-\$ 478,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,300,213	\$ 92,491	\$ 48,335	\$ -	\$ -	\$ 140,826
<b>Special Purpose Charge Assessment Variance Account</b>	<b>1521</b>		\$ 179,665					-\$ 260,935	-\$ 81,270		\$ 1,345			\$ 1,345
<b>Deferred Payments in Lieu of Taxes</b>	<b>1562</b>	\$ 76,207							\$ 76,207	\$ 228,614	\$ 608	\$ -	\$ -	\$ 229,221
<b>Group 1 Total + 1521 + 1562</b>		-\$ 6,429,694	-\$ 997,346	-\$ 11,345,328	\$ -	\$ -	\$ -	-\$ 260,935	\$ 3,657,353	-\$ 419,582	\$ 6,357	-\$ 877,756	-\$ 2,153	\$ 462,378
<b>The following is not included in the total claim but are included on a memo basis:</b>														
Board-Approved CDM Variance Account	1567								\$ -	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592								\$ -	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592								\$ -	\$ -				\$ -
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account	1592	\$ -							\$ -	\$ -				\$ -
Disposition and Recovery of Regulatory Balances <sup>7</sup>	1595	\$ -	\$ 3,907,288	\$ 11,345,328					-\$ 7,438,040	\$ -	-\$ 934,871	-\$ 877,756		-\$ 57,115

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 the Board's decision. If the adjustment relates to previously Board Approved dispositions, please provide a breakdown in rows 28  
Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved dispositions, please provide a breakdown in rows 28  
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 transactions in the 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31, 2011, Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from January 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances applicable to the period from May 1, 2011 to April 30, 2012  
Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period has not been completed, including the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, include the underlying residual balance in account 1595.



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 oved approval. For example, if in the 2011 EDR process (CoS or IRM) you received approval for the Deceml djustment column AV for principal and column BA for interest. This will allow for the correct starting point fo equiring entries dating back to the beginning of the continuity schedule ie: Jan 1, 2005.

		2011				Projected Interest on Dec-31-10 Balances				2.1.7 RRR			
Account Descriptions		Account Number	Principal Disposition during 2011 - instructed by Board	Interest Disposition during 2011 - instructed by Board	Closing Principal Balances as of Dec 31-10 Adjusted for Dispositions during 2011	Closing Interest Balances as of Dec 31-10 Adjusted during 2011 Disposition	Projected Interest from Jan 1, 2011 to December 31, 2011 on Dec 31 -10 balance adjusted for disposition during 2011 <sup>5</sup>		Projected Interest from January 1, 2012 to April 30, 2012 on Dec 31 -10 balance adjusted for disposition during 2011 <sup>6, 7</sup>	Total Claim	As of Dec 31-10 <sup>4</sup>	Variance RRR vs. 2010 Balance (Principal + Interest)	
Group 1 Accounts													
LV Variance Account		1550	\$ 53,546	\$ 5,383	\$ 40,058	\$ 4,546	\$ 852		\$ 36,364	\$ 94,441	\$ -		
RSVA - Wholesale Market Service Charge		1580	-\$ 478,275	-\$ 46,865	-\$ 2,015,049	\$ 33,536	-\$ 31,960	-\$	2,013,473	-\$ 2,506,653	\$ -		
RSVA - Retail Transmission Network Charge		1584	\$ 98,276	\$ 8,233	\$ 1,361,658	\$ 15,544	\$ 20,496	\$	1,397,698	\$ 1,467,245	\$ -		
RSVA - Retail Transmission Connection Charge		1586	-\$ 1,079,752	-\$ 41,520	\$ 156,487	\$ 29,340	-\$ 2,988	\$	182,839	-\$ 935,445	\$ -		
RSVA - Power (excluding Global Adjustment)		1588	-\$ 1,532,834	\$ 61,984	-\$ 241,912	\$ 46,362	-\$ 11,064	-\$	206,615	-\$ 1,666,401	-\$ 0		
RSVA - Power - Sub-Account - Global Adjustment		1588	\$ 7,778,468	\$ 171,365	-\$ 478,255	\$ 30,539	\$ 31,084	\$	477,709	\$ 7,441,040	\$ 0		
Recovery of Regulatory Asset Balances		1590		-\$ 13,335	\$ -	\$ 13,335			\$ 13,335	\$ -	\$ -		
Disposition and Recovery of Regulatory Balances (2008) <sup>7</sup>		1595			\$ -	\$ -			\$ -	\$ -	\$ -		
Disposition and Recovery of Regulatory Balances (2009) <sup>7</sup>		1595			\$ -	\$ -			\$ -	\$ -	\$ -		
Group 1 Sub-Total (including Account 1588 - Global Adjustment)			\$ 4,839,429	\$ 128,779	-\$ 1,177,013	\$ 103,032	\$ 6,420	\$ -	1,067,561	\$ 3,894,227	-\$ 0		
Group 1 Sub-Total (excluding Account 1588 - Global Adjustment)			-\$ 2,939,039	-\$ 42,586	-\$ 698,758	\$ 133,571	-\$ 24,664	-\$	589,852	-\$ 3,546,813	-\$ 0		
RSVA - Power - Sub-Account - Global Adjustment		1588	\$ 7,778,468	\$ 171,365	-\$ 478,255	\$ 30,539	\$ 31,084	\$ -	477,709	\$ 7,441,040	\$ 0		
Special Purpose Charge Assessment Variance Account		1521					-\$ 206	-\$ 400	80,531	\$ 181,010	\$ 260,935		
Deferred Payments in Lieu of Taxes		1562	\$ -	\$ -	\$ 76,207	\$ 229,221	\$ 1,120	\$ 373	306,922	-\$ 1,083,210	-\$ 1,388,639		
Group 1 Total + 1521 + 1562			\$ 4,839,429	\$ 128,779	-\$ 1,100,806	\$ 332,254	\$ 7,334	-\$ 27	841,170	\$ 2,992,027	-\$ 1,127,704		
The following is not included in the total claim but are included on a memo basis:													
Board-Approved CDM Variance Account		1567							\$ -		\$ -		
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)		1592							\$ -		\$ -		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)		1592							\$ -		\$ -		
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Contra Account		1592							\$ -		\$ -		
Disposition and Recovery of Regulatory Balances <sup>7</sup>		1595							-\$ 7,495,155	-\$ 7,495,155	\$ -		

**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 t  
Adjustments Instructed by the Board include deferral/variance account balances moved to Account 1590 as a result of t  
Please provide explanations for the nature of the adjustments. If the adjustment relates to previously Board Approved di  
Although the Global Adjustment Account is not reported separately under 2.1.7, please provide a breakdown in rows 28  
For RSVA accounts only, report the net variance to the account during the year. For all other accounts, record the trans  
If the LDC's 2011 rate year started January 1, the projected interest is recorded from January 1, 2011 to December 31,  
Board in the 2011 rate decision. If the LDC's 2011 rate year started May 1, the projected interest is recorded from Janu  
recorded from May 1, 2011 to April 30, 2012 on the December 31, 2010 balance adjusted for the disposed balances ap  
Include Account 1595 as part of Group 1 accounts (line 31) for review and disposition if the recovery (or refund) period h  
support the underlying residual balance in account 1595. If the recovery (or refund) period has not been completed, incl



Ontario Energy Board

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

Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

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

Rate Class	Unit	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue <sup>1</sup>	1590 Recovery Share Proportion*	1595 Recovery Share Proportion (2008) <sup>2</sup>	1595 Recovery Share Proportion (2009) <sup>2</sup>
Residential	\$/kWh	389,793,819		257,263,921	-	11,665,281	75%		
General Service Less Than 50 kW	\$/kWh	168,223,630		111,027,596	-	2,882,308	9%		
General Service 50 to 999 kW	\$/kW	494,496,789	1,312,686	326,367,881	866,373	5,883,815	7%		
General Service 1,000 to 4,999 kW	\$/kW	215,965,446	478,860	142,537,194	316,048	1,540,158	4%		
Large Use	\$/kW	159,305,102	308,824	105,141,367	203,824	694,163	4%		
Unmetered Scattered Load	\$/kWh	1,855,931		1,224,914	-	85,200	0%		
Street Lighting	\$/kW	9,470,257	24,144	6,250,370	15,935	355,668	1%		
Embedded Distributor	\$/kW		76,261	-	-	94,473			
Low Voltage Wheeling Charge Rate	\$/kW		27,005	-	-				
<b>Total</b>		<b>1,439,110,974</b>	<b>2,227,780</b>	<b>1,054,954,610</b>	<b>1,402,179</b>	<b>23,201,066</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>

<b>Total Claim (including Accounts 1521 and 1562)</b>	<b>-\$ 841,170</b>
---	--------------------

<b>Total Claim for Threshold Test (All Group 1 Accounts)</b>	<b>-\$ 1,067,561</b>
--	----------------------

<b>Threshold Test <sup>3</sup> (Total Claim per kWh)</b>	<b>- 0.00074</b>
--	------------------

Claim does not meet the threshold test. If data has been entered on Sheet 9 for Accounts 1521 and 1562, the model will only dispose of Accounts 1521 and 1562.

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

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

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



Ontario Energy Board

## Deferral/ Variance Account Work Form

Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

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	389,793,819	27.09%	0	0	0	0	0	0	0	0	(21,812)	(21,812)
General Service Less Than 50 kW	\$/kWh	168,223,630	11.69%	0	0	0	0	0	0	0	0	(9,414)	(9,414)
General Service 50 to 999 kW	\$/kW	494,496,789	34.36%	0	0	0	0	0	0	0	0	(27,671)	(27,671)
General Service 1,000 to 4,999 kW	\$/kW	215,965,446	15.01%	0	0	0	0	0	0	0	0	(12,085)	(12,085)
Large Use	\$/kW	159,305,102	11.07%	0	0	0	0	0	0	0	0	(8,915)	(8,915)
Unmetered Scattered Load	\$/kWh	1,855,931	0.13%	0	0	0	0	0	0	0	0	(104)	(104)
Street Lighting	\$/kW	9,470,257	0.66%	0	0	0	0	0	0	0	0	(530)	(530)
Embedded Distributor	\$/kW	-	0.00%	0	0	0	0	0	0	0	0	0	0
Low Voltage Wheeling Charge Rate	\$/kW	-	0.00%	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>1,439,110,974</b>	<b>100.00%</b>	<b>36,364</b>	<b>(2,013,473)</b>	<b>1,397,698</b>	<b>182,839</b>	<b>(206,615)</b>	<b>13,335</b>	<b>0</b>	<b>0</b>	<b>(80,531)</b>	<b>(80,531)</b>

\* RSVA - Power (Excluding Global Adjustment)

### 1588 RSVA - Power (Global Adjustment Sub-Account)

Rate Class	non-RPP kWh	% kWh	1588
Residential	257,263,921	24.39%	-
General Service Less Than 50 kW	111,027,596	10.52%	-
General Service 50 to 999 kW	326,367,881	30.94%	-
General Service 1,000 to 4,999 kW	142,537,194	13.51%	-
Large Use	105,141,367	9.97%	-
Unmetered Scattered Load	1,224,914	0.12%	-
Street Lighting	6,250,370	0.59%	-
Embedded Distributor	-	0.00%	-
Low Voltage Wheeling Charge Rate	-	0.00%	-
<b>Total</b>	<b>1,054,954,610</b>	<b>100.00%</b>	<b>(477,709)</b>

### Allocation of Account 1562

	% of Distribution Revenue	Allocation of Balance in Account 1562
Residential	50.3%	154,318
General Service Less Than 50 kW	12.4%	38,129
General Service 50 to 999 kW	25.4%	77,836
General Service 1,000 to 4,999 kW	6.6%	20,374
Large Use	3.0%	9,183
Unmetered Scattered Load	0.4%	1,127
Street Lighting	1.5%	4,705
Embedded Distributor	0.4%	1,250
Low Voltage Wheeling Charge Rate	0.0%	-

Total

<div>100.0%</div>	<div>306,922</div>
-------------------	--------------------



Ontario Energy Board

## Deferral/ Variance Account Work Form

Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

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	389,793,819	-	\$ 132,505	\$0.00034	\$/kWh	\$ -	257,263,921	\$0.00000
General Service Less Than 50 kW	\$/kWh	168,223,630	-	\$ 28,716	\$0.00017	\$/kWh	\$ -	111,027,596	\$0.00000
General Service 50 to 999 kW	\$/kW	494,496,789	1,312,686	\$ 50,164	\$0.03821	\$/kW	\$ -	866,373	\$0.00000
General Service 1,000 to 4,999 kW	\$/kW	215,965,446	478,860	\$ 8,289	\$0.01731	\$/kW	\$ -	316,048	\$0.00000
Large Use	\$/kW	159,305,102	308,824	\$ 268	\$0.00087	\$/kW	\$ -	203,824	\$0.00000
Unmetered Scattered Load	\$/kWh	1,855,931	-	\$ 1,023	\$0.00055	\$/kWh	\$ -	1,224,914	\$0.00000
Street Lighting	\$/kW	9,470,257	24,144	\$ 4,175	\$0.17293	\$/kW	\$ -	15,935	\$0.00000
Embedded Distributor	\$/kW	-	76,261	\$ 1,250	\$0.01639	\$/kW	\$ -	-	\$0.00000
Low Voltage Wheeling Charge Rate	\$/kW	-	27,005	\$ -	\$0.00000		\$ -	-	\$0.00000
<b>Total</b>		<b>1,439,110,974</b>	<b>2,227,780</b>	<b>\$ 226,391</b>			<b>\$ -</b>		





Ontario Energy Board

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

Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

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

Rate Description	Unit	Amount	Effective Until Date	Proposed Amount	Effective Until Date
<b>Residential</b>					
Service Charge	\$	9.95			
	\$				
	\$				
	\$				
<b>General Service Less Than 50 kW</b>					
Service Charge	\$	11.76			
	\$				
	\$				
	\$				
<b>General Service 50 to 999 kW</b>					
Service Charge	\$	107.88			
	\$				
	\$				
	\$				
<b>General Service 1,000 to 4,999 kW</b>					
Service Charge	\$	896.52			
	\$				
	\$				
	\$				
<b>Large Use</b>					
Service Charge	\$	7680.31			
	\$				
	\$				
	\$				
<b>Unmetered Scattered Load</b>					
Service Charge (per connection)	\$	6.98			



















Ontario Energy Board

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

Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

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 RTSR Workform.

Rate Description	Unit	Current Amount	% Adjustment	Proposed Amount
<b>Residential</b>				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00520	3.846%	0.00540
<b>General Service Less Than 50 kW</b>				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00460	2.174%	0.00470
<b>General Service 50 to 999 kW</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	2.98320	3.003%	3.07280
<b>General Service 1,000 to 4,999 kW</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	2.26570	3.006%	2.33380
<b>Large Use</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	2.14700	3.004%	2.21150
<b>Unmetered Scattered Load</b>				
Retail Transmission Rate – Network Service Rate	\$/kWh	0.00460	2.174%	0.00470
<b>Street Lighting</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	1.49910	3.002%	1.54410

<b>Embedded Distributor</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	2.14700	3.004%	2.21150
<b>Low Voltage Wheeling Charge Rate</b>				
Retail Transmission Rate – Network Service Rate	\$/kW	2.14700	3.004%	2.21150











Ontario Energy Board

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

Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

Current RTSR-Connection Rates are listed below. In column "K", please enter your proposed RTSR-Connection Rates as per Sheet 13 of the Board's RTSR Workform.

Rate Description	Unit	Current Amount	% Adjustment	Proposed Amount
<b>Residential</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00340	2.941%	0.00350
<b>General Service Less Than 50 kW</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00320	3.125%	0.00330
<b>General Service 50 to 999 kW</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	1.99000	1.704%	2.02390
<b>General Service 1,000 to 4,999 kW</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.56170	1.703%	1.58830
<b>Large Use</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.58970	1.705%	1.61680
<b>Unmetered Scattered Load</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.00320	3.125%	0.00330
<b>Street Lighting</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.00000	1.700%	1.01700

<b>Embedded Distributor</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.58970	1.705%	1.61680
<b>Low Voltage Wheeling Charge Rate</b>				
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.58970	1.705%	1.61680





Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

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	\$	9.95		0.01610	\$/kWh		0.180%	9.97	0.01613
General Service 50 to 999 kW	\$	11.76		0.01250	\$/kWh		0.180%	11.78	0.01252
General Service 1,000 to 4,999 kW	\$	107.88		3.63380	\$/kW		0.180%	108.07	3.64034
Large Use	\$	896.52		3.16540	\$/kW		0.180%	898.13	3.17110
Unmetered Scattered Load	\$	7,680.31		2.13280	\$/kW		0.180%	7,694.13	2.13664
Street Lighting	\$	6.98		0.01490	\$/kWh		0.180%	6.99	0.01493
Embedded Distributor	\$	2.01		12.83580	\$/kW		0.180%	2.01	12.85890
Low Voltage Wheeling Charge Rate	\$			0.96470	\$/kW		0.180%		0.96644
	\$			0.90340	\$/kW		0.180%		0.90503





Ontario Energy Board

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

Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW
Total Loss Factor – Secondary Metered Customer > 5,000 kW
Total Loss Factor – Primary Metered Customer < 5,000 kW
Total Loss Factor – Primary Metered Customer > 5,000 kW

Current

1.0286
1.0103
1.0183
1.0003



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




**Cambridge and North Dumfries Hydro Inc. - EB-2011-0156**

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

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

**SPECIFIC SERVICE CHARGES**

**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
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


### 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

## Other

[illegible]

## RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

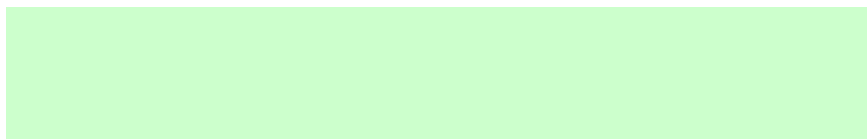
Effective Date May 1, 2012

Implementation Date May 1, 2012

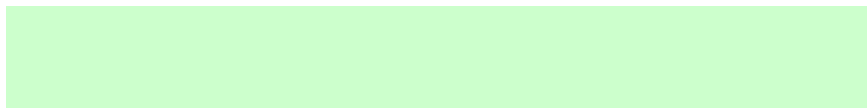
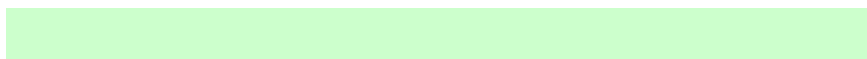
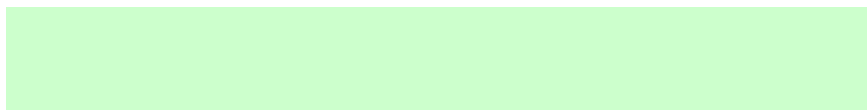
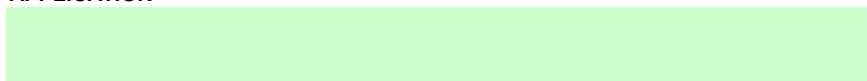
This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0156

### RESIDENTIAL SERVICE CLASSIFICATION



#### APPLICATION



#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	9.97
Distribution Volumetric Rate	\$/kWh	0.0161
Low Voltage Service Rate - Effective Until	\$/kWh	0.0001
LRAM Rate Rider - Effective Until April 30, 2013	\$/kWh	0.0003
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kWh	-0.0002
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0054
Retail Transmission Rate – Line and Transformation Connection	\$/kWh	0.0035

#### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

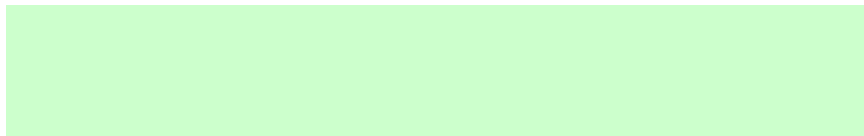
Effective Date May 1, 2012

Implementation Date May 1, 2012

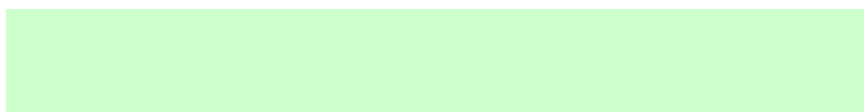
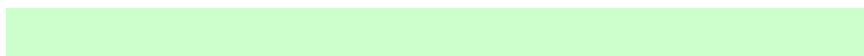
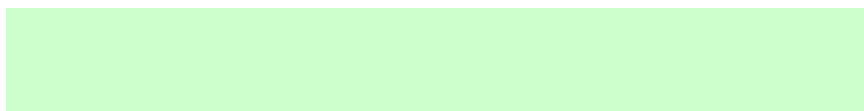
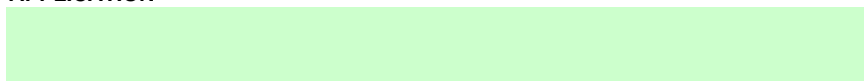
This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0156

### GENERAL SERVICE LESS THAN 50 KW SERVICE



#### APPLICATION



#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.78
Distribution Volumetric Rate	\$/kWh	0.0125
LRAM Rate Rider - Effective Until April 30, 2013	\$/kWh	0.0002
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kWh	-0.0001
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection	\$/kWh	0.0033

#### 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



# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

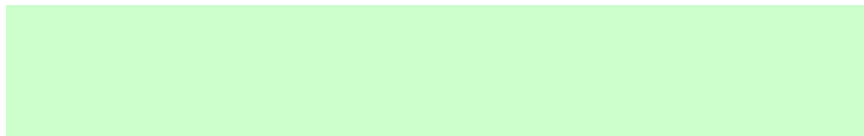
Effective Date May 1, 2012

Implementation Date May 1, 2012

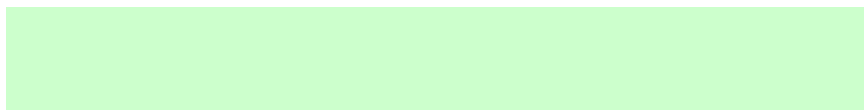
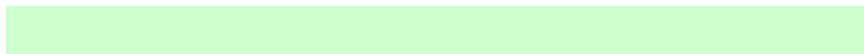
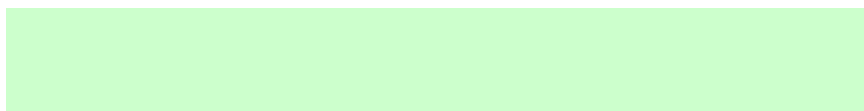
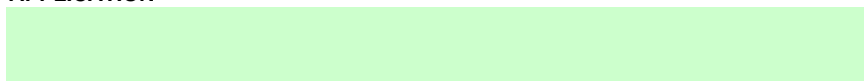
This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0156

### GENERAL SERVICE 50 TO 999 KW SERVICE



#### APPLICATION



#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	108.07
Distribution Volumetric Rate	\$/kW	3.6403
Low Voltage Service Rate - Effective Until	\$/kW	0.029
LRAM Rate Rider - Effective Until April 30, 2013	\$/kW	0.0145
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kW	-0.0255
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	0.0382
Retail Transmission Rate – Network Service Rate	\$/kW	3.0728
Retail Transmission Rate – Line and Transformation Connection	\$/kWh	2.0239

#### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

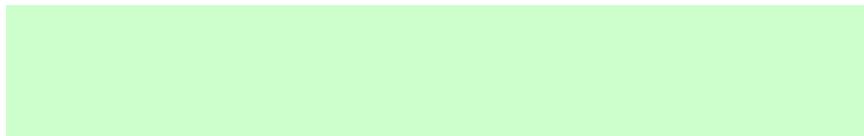
Effective Date May 1, 2012

Implementation Date May 1, 2012

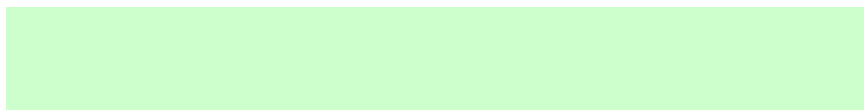
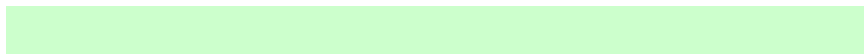
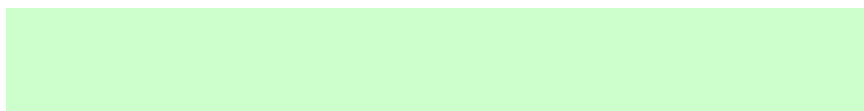
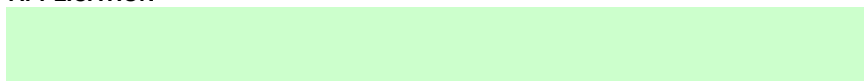
This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0156

### GENERAL SERVICE 1,000 TO 4,999 KW SERVICE



#### APPLICATION



#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	898.13
Distribution Volumetric Rate	\$/kW	3.1711
Low Voltage Service Rate - Effective Until	\$/kW	0.0228
LRAM Rate Rider - Effective Until April 30, 2013	\$/kW	0.0248
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kW	-0.0219
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	0.0173
Retail Transmission Rate – Network Service Rate	\$/kW	2.3338
Retail Transmission Rate – Line and Transformation Connection	\$/kW	1.5883

#### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### LARGE USE SERVICE CLASSIFICATION

#### APPLICATION

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	7694.13
Distribution Volumetric Rate	\$/kW	2.1366
Low Voltage Service Rate - Effective Until	\$/kW	0.0232
LRAM Rate Rider - Effective Until April 30, 2013	\$/kW	0.0077
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kW	-0.016
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	0.0009
Retail Transmission Rate – Network Service Rate	\$/kW	2.2115
Retail Transmission Rate – Line and Transformation Connection	\$/kW	1.6168

#### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

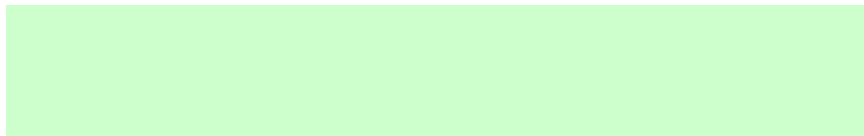
Effective Date May 1, 2012

Implementation Date May 1, 2012

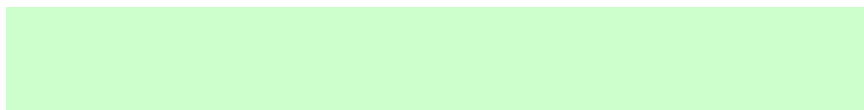
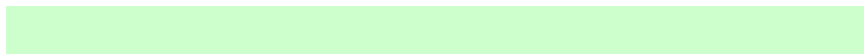
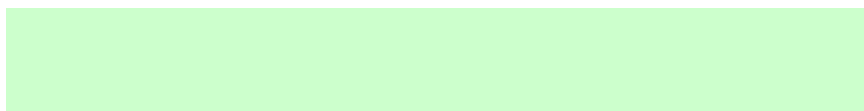
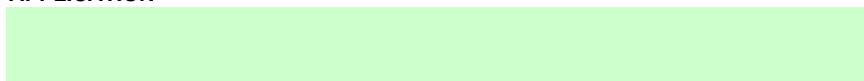
This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0156

### UNMETERED SCATTERED LOAD SERVICE



#### APPLICATION



#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	6.99
Distribution Volumetric Rate	\$/kWh	0.0149
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kWh	-0.0002
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kWh	0.0006
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection	\$/kWh	0.0033

#### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### STREET LIGHTING SERVICE CLASSIFICATION

#### APPLICATION

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.01
Distribution Volumetric Rate	\$/kW	12.8589
Low Voltage Service Rate - Effective Until	\$/kW	0.0146
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kW	-0.1497
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	0.1729
Retail Transmission Rate – Network Service Rate	\$/kW	1.5441
Retail Transmission Rate – Line and Transformation Connection	\$/kW	1.017

#### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

#### APPLICATION

#### MONTHLY RATES AND CHARGES - Delivery Component

Distribution Volumetric Rate	\$/kW	0.9664
Monthly Distribution Wheeling Service Rate – Waterloo North Hydro	\$/kW	0.9647
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kW	-0.0057
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	0.0164
Retail Transmission Rate – Network Service Rate	\$/kW	2.2115
Retail Transmission Rate – Line and Transformation Connection	\$/kW	1.6168

#### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

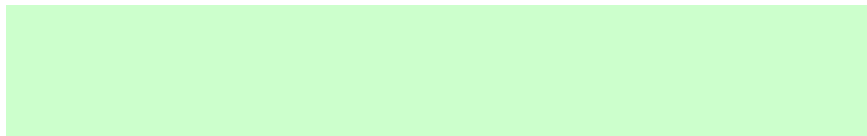
Effective Date May 1, 2012

Implementation Date May 1, 2012

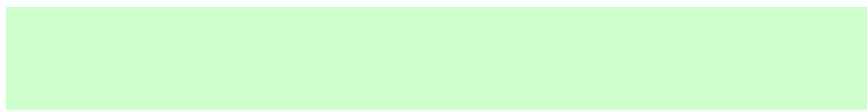
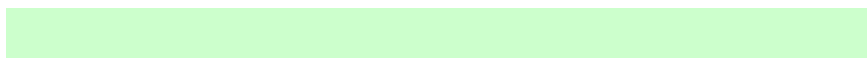
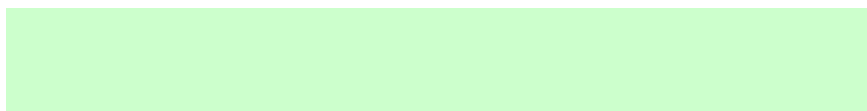
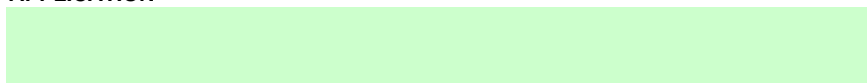
This schedule supersedes and replaces all previously approved schedules of Rates,

EB-2011-0156

### LOW VOLTAGE WHEELING CHARGE RATE SERVICE



#### APPLICATION



#### MONTHLY RATES AND CHARGES - Delivery Component

Distribution Volumetric Rate	\$/kW	0.905
Monthly Distribution Wheeling Service Rate – Hydro One Network	\$/kW	0.9034
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kW	-0.0053
Retail Transmission Rate – Network Service Rate	\$/kW	2.2115
Retail Transmission Rate – Line and Transformation Connection	\$/kW	1.6168

#### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### microFIT GENERATOR SERVICE CLASSIFICATION

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

#### APPLICATION

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule unless required by the Distributor's Licence

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, charges for the Ministry of Energy

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.25
----------------	----	------



# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

#### APPLICATION

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

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

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

#### Customer Administration

Arrears certificate	\$	15.00
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)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter is replaced)	\$	30.00

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

### RETAIL SERVICE CHARGES (if applicable)

#### APPLICATION

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

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

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

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

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

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

#### LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0286
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0103
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0183
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0003



Ontario Energy Board

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

Cambridge and North Dumfries Hydro Inc. - EB-2011-0156

## Rate Class

### Residential Suburban Seasonal

Monthly Rates and Charges	Current Rate	Applied For Rate
Service Charge	9.95	-
Smart Meter Funding Adder	-	-
Service Charge Rate Rider(s)	-	-
Distribution Volumetric Rate	0.00000	0.00000
Distribution Volumetric Rate Rider(s)	0.00000	0.00000
Low Voltage Volumetric Rate	0.00000	0.00000
Retail Transmission Rate – Network Service Rate	0.00000	0.00000
Retail Transmission Rate – Line and Transformation	0.00000	0.00000
Connection Service Rate	0.0052	0.0052
Wholesale Market Service Rate	0.0013	0.0013
Rural Rate Protection Charge	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	0.25	0.25
Debt Retirement Charge (DRC)	0.0070	0.0070
Loss Factor	1.0286	1.0286

<b>Consumption</b>	<b>800</b>	<b>kWh</b>		<b>kW</b>	<b>Current Loss Factor</b>
<b>RPP Tier One</b>	<b>600</b>	<b>kWh</b>	<b>Load Factor</b>		<b>Proposed Loss Factor</b>

Residential Suburban Seasonal	Volume	Current Rate (\$)	Current Charge (\$)	Volume	Proposed Rate (\$)	Proposed Charge (\$)	Change (\$)
Energy First Tier (kWh)	600.00	0.0680	40.80	600.00	0.0680	40.80	0.00
Energy Second Tier (kWh)	222.88	0.0790	17.61	222.88	0.0790	17.61	0.00
<b>Sub-Total: Energy</b>			<b>58.41</b>			<b>58.41</b>	<b>0.00</b>
Service Charge	1	9.95	9.95	1	0.00	0.00	-9.95
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00
Distribution Volumetric Rate	800	0.0000	0.00	800	0.0000	0.00	0.00
Low Voltage Volumetric Rate	800	0.0000	0.00	800	0.0000	0.00	0.00
Distribution Volumetric Rate Rider(s)	800	0.0000	0.00	800	0.0000	0.00	0.00
<b>Total: Distribution</b>			<b>9.95</b>			<b>0.00</b>	<b>-9.95</b>
Retail Transmission Rate – Network Service Rate	822.88	0.0000	0.00	822.88	0.0000	0.00	0.00
Retail Transmission Rate – Line and Transformation Connection Service Rate	822.88	0.0000	0.00	822.88	0.0000	0.00	0.00
<b>Total: Retail Transmission</b>			<b>0.00</b>			<b>0.00</b>	<b>0.00</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>9.95</b>			<b>0.00</b>	<b>-9.95</b>
Wholesale Market Service Rate	822.88	0.0052	4.28	822.88	0.0052	4.28	0.00
Rural Rate Protection Charge	822.88	0.0013	1.07	822.88	0.0013	1.07	0.00
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00
<b>Sub-Total: Regulatory</b>			<b>5.60</b>			<b>5.60</b>	
<b>Debt Retirement Charge (DRC)</b>	<b>800.00</b>	<b>0.00700</b>	<b>5.60</b>	<b>800</b>	<b>0.0070</b>	<b>5.60</b>	<b>0.00</b>
<b>Total Bill before Taxes</b>			<b>79.56</b>			<b>69.61</b>	<b>-9.95</b>
HST		13%	10.34		13%	9.05	-1.29
<b>Total Bill</b>			<b>89.90</b>			<b>78.66</b>	<b>-11.24</b>
Ontario Clean Energy Benefit (OCEB)		(10%)	-8.99		(10%)	-7.87	
<b>Total Bill (less OCEB)</b>			<b>80.91</b>			<b>70.79</b>	<b>(10.12)</b>



Change (%)	% of Total Bill
0.00%	51.87%
0.00%	22.39%
<b>0.00%</b>	<b>74.26%</b>
(100.00)%	0.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
<b>(100.00)%</b>	<b>0.00%</b>
0.00%	0.00%
0.00%	0.00%
<b>0.00%</b>	<b>0.00%</b>
<b>(100.00)%</b>	<b>0.00%</b>
0.00%	5.44%
0.00%	1.36%
0.00%	0.32%
<b>0.00%</b>	<b>7.12%</b>
<b>(12.51)%</b>	<b>7.12%</b>
<b>(12.51)%</b>	<b>88.50%</b>
<b>(12.51)%</b>	<b>11.50%</b>
<b>(12.51)%</b>	<b>100.00%</b>
<b>(12.51)%</b>	

# **APPENDIX E**

UPDATED Proposed Tariff of  
Rates and Charges effective  
May 1, 2012

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### RESIDENTIAL SERVICE CLASSIFICATION

Residential refers to the supply of electrical energy to detached, semi-detached, and row-housing units (freehold or condominium). This classification typically refers to an account taking electricity at 750 volts or less where 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 quadplex house, with a residential zoning. Separate metered dwellings within a town house complex, condominium, or apartment building also qualify as residential customers. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code of 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	\$	9.97
Distribution Volumetric Rate	\$/kWh	0.0161
Low Voltage Service Rate - Effective Until	\$/kWh	0.0001
LRAM Rate Rider - Effective Until April 30, 2013	\$/kWh	0.0003
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kWh	-0.0002
Deferral/Variance Account Rate Rider (2012) - Effective Until April 30, 2013	\$/kWh	0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0054
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0035

### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartment buildings that are bulk metered will be billed at the appropriate General Service rate. This classification refers to a non residential account taking electricity at 750 volts or less whose average monthly peak 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	\$	11.78
Distribution Volumetric Rate	\$/kWh	0.0125
LRAM Rate Rider - Effective Until April 30, 2013	\$/kWh	0.0002
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kWh	-0.0001
Deferral/Variance Account Rate Rider (2012) - Effective Until April 30, 2013	\$/kWh	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0033

#### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartments that are bulk metered will be billed at the appropriate General Service rate. This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 kW. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	108.07
Distribution Volumetric Rate	\$/kW	3.6403
Low Voltage Service Rate - Effective Until	\$/kW	0.029
LRAM Rate Rider - Effective Until April 30, 2013	\$/kW	0.0145
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kW	-0.0255
Deferral/Variance Account Rate Rider (2012) - Effective Until April 30, 2013	\$/kW	0.0382
Retail Transmission Rate – Network Service Rate	\$/kW	3.0728
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	2.0239

#### 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



# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartments that are bulk metered will be billed at the appropriate General Service rate. This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 1,000 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	898.13
Distribution Volumetric Rate	\$/kW	3.1711
Low Voltage Service Rate - Effective Until	\$/kW	0.0228
LRAM Rate Rider - Effective Until April 30, 2013	\$/kW	0.0248
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kW	-0.0219
Deferral/Variance Account Rate Rider (2012) - Effective Until April 30, 2013	\$/kW	0.0173
Retail Transmission Rate – Network Service Rate	\$/kW	2.3338
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5883

#### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### LARGE USE SERVICE CLASSIFICATION

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartments that are bulk metered will be billed at the appropriate General Service rate. This classification refers to an account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	7694.13
Distribution Volumetric Rate	\$/kW	2.1366
Low Voltage Service Rate - Effective Until	\$/kW	0.0232
LRAM Rate Rider - Effective Until April 30, 2013	\$/kW	0.0077
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kW	-0.016
Deferral/Variance Account Rate Rider (2012) - Effective Until April 30, 2013	\$/kW	0.0009
Retail Transmission Rate – Network Service Rate	\$/kW	2.2115
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6168

### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

General Service refers to the supply of electrical energy to business customers, to bulk-metered residential buildings and to combined residential and business or residential and agricultural buildings. Apartments that are bulk metered will be billed at the appropriate General Service rate. This classification refers to an account taking electricity at 750 volts or less whose average monthly peak demand is less than, or is forecast to be less than 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Further details are available in the distributed Conditions of Service.

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	6.99
Distribution Volumetric Rate	\$/kWh	0.0149
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kWh	-0.0002
Deferral/Variance Account Rate Rider (2012) - Effective Until April 30, 2013	\$/kWh	0.0006
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0033

#### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry or Transportation, and private roadway lighting operation, 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.

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.01
Distribution Volumetric Rate	\$/kW	12.8589
Low Voltage Service Rate - Effective Until	\$/kW	0.0146
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kW	-0.1497
Deferral/Variance Account Rate Rider (2012) - Effective Until April 30, 2013	\$/kW	0.1729
Retail Transmission Rate – Network Service Rate	\$/kW	1.5441
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.017

#### 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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licenced by the Board, that is provided electricity by means of this distributor's facilities. 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

Distribution Volumetric Rate	\$/kW	0.9664
Monthly Distribution Wheeling Service Rate – Waterloo North Hydro - Effective Until	\$/kW	0.9647
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kW	-0.0057
Rate Rider for Deferral/Variance Account Disposition (2012)	\$/kW	0.0164
Retail Transmission Rate – Network Service Rate	\$/kW	2.2115
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6168

### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### LOW VOLTAGE WHEELING CHARGE RATE SERVICE CLASSIFICATION

This classification applies to an electricity distributor licenced by the Board, that is provided electricity by means of this distributor's facilities. 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

Distribution Volumetric Rate	\$/kW	0.905
Monthly Distribution Wheeling Service Rate – Hydro One Networks - Effective Until	\$/kW	0.9034
Rate Rider for Tax Change - Effective Until April 30, 2013	\$/kW	-0.0053
Retail Transmission Rate – Network Service Rate	\$/kW	2.2115
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6168

#### MONTHLY RATES AND CHARGES – Regulatory Component

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

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### microFIT GENERATOR SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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 Programs, the Global Adjustment, the

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.25
----------------	----	------

# Cambridge and North Dumfries Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

EB-2011-0156

### ALLOWANCES

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

#### 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

**Cambridge and North Dumfries Hydro Inc.**

## TARIFF OF RATES AND CHARGES

Effective Date May 1, 2012

Implementation Date May 1, 2012

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

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 under 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

#### LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0286
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0103
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0183
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0003

# **APPENDIX F**

## **UPDATED Bill Impact Spreadsheet**

**Name of LDC:** Cambridge and North Dumfries Hydro Inc.  
**File Number:** EB-2011-0156  
**Effective Date:** May 01, 2012

### Residential

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	9.95	9.97
Smart Meter Funding Adder - effective until April 30, 2012	\$	1.61	-
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	\$	0.18	-
Distribution Volumetric Rate	\$/kWh	0.0161	0.0161
Low Voltage Volumetric Rate	\$/kWh	0.0001	0.0001
LRAM Rate Rider - Effective until April 30, 2013	\$/kWh	-	0.0003
Rate Rider for Deferral/Variance Account Distribution (2010) - until April 30, 2012	\$/kWh	- 0.0040	-
Rate Rider for Deferral/Variance Account Distribution (2011) - until April 30, 2012	\$/kWh	- 0.0021	-
Rate Rider for Deferral/Variance Account Distribution (2012) - until April 30, 2013	\$/kWh	-	0.0003
Rate Rider for Tax Change	\$/kWh	- 0.0002	- 0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052	0.0054
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0032	0.0035
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>800</b>	<b>kWh</b>	<b>0</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>600</b>	<b>kWh</b>	<b>Load Factor</b>	

**Loss Factor** 1.0286

Residential	Volume	CURRENT RATE \$	CHARGE \$	Volume	PROPOSED RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0680	40.80	600	0.0680	40.80	0.00	0.0%	40.03%
Energy Second Tier (kWh)	223	0.0790	17.62	223	0.0790	17.62	0.00	0.0%	17.28%
<b>Sub-Total: Energy</b>			<b>58.42</b>			<b>58.42</b>	<b>0.00</b>	<b>0.0%</b>	<b>57.31%</b>
Service Charge	1	9.95	9.95	1	9.97	9.97	0.02	0.2%	9.78%
Smart Meter Funding Adder - effective until April 30, 2012	1	1.61	1.61	1	0.00	0.00	-1.61	(100.0)%	0.00%
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	1	0.18	0.18	1	0.00	0.00	-0.18	(100.0)%	0.00%
Distribution Volumetric Rate	800	0.0161	12.88	800	0.0161	12.88	0.00	0.0%	12.64%
LRAM Rate Rider - Effective until April 30, 2013	800	0.0000	0.00	800	0.0003	0.24	0.24	N/A	0.24%
Low Voltage Volumetric Rate	800	0.0001	0.08	800	0.0001	0.08	0.00	0.0%	0.08%
Rate Rider for Deferral/Variance Account Disposition (2010 and 2011 and 2012)	800	-0.0061	-4.88	800	0.0003	0.27	5.15	(105.6)%	0.27%
Rate Rider for Tax Change	800	-0.0002	-0.16	800	-0.0002	-0.16	0.00	0.0%	-0.16%
<b>Total: Distribution</b>			<b>19.66</b>		<b>9.99</b>	<b>23.28</b>	<b>3.62</b>	<b>18.4%</b>	<b>22.84%</b>
Retail Transmission Rate – Network Service Rate	823	0.0052	4.28	823	0.0054	4.44	0.16	3.8%	4.36%
Retail Transmission Rate – Line and Transformation Connection Service Rate	823	0.0034	2.80	823	0.0035	2.88	0.08	2.9%	2.83%
<b>Total: Retail Transmission</b>			<b>7.08</b>			<b>7.32</b>	<b>0.25</b>	<b>3.5%</b>	<b>7.19%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>26.74</b>			<b>30.61</b>	<b>3.87</b>	<b>14.5%</b>	<b>30.03%</b>
Wholesale Market Service Rate	823	0.0052	4.28	823	0.0052	4.28	0.00	0.0%	4.20%
Rural Rate Protection Charge	823	0.0013	1.07	823	0.0013	1.07	0.00	0.0%	1.05%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.25%
<b>Sub-Total: Regulatory</b>			<b>5.60</b>			<b>5.60</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.49%</b>
Debt Retirement Charge (DRC)	800	0.00700	5.60	800	0.00700	5.60	0.00	0.0%	5.49%
<b>Total Bill before Taxes</b>			<b>96.35</b>			<b>100.22</b>	<b>3.87</b>	<b>4.0%</b>	<b>98.33%</b>
HST		13%	12.53	94.68	0.13	13.03	0.50	4.0%	12.78%
<b>Total Bill after Taxes</b>			<b>108.88</b>			<b>113.25</b>	<b>4.37</b>	<b>4.0%</b>	<b>111.11%</b>
Ontario Clean Energy Benefit		-10%	-10.89			-11.33	-0.44	4.0%	-11.11%
<b>Total Bill</b>			<b>97.99</b>			<b>101.93</b>	<b>3.93</b>	<b>4.0%</b>	<b>100.00%</b>

Name of LDC: Cambridge and North Dumfries Hydro Inc.  
File Number: EB-2011-0156  
Effective Date: May 01, 2012

### General Service Less Than 50 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	11.76	11.78
Smart Meter Funding Adder - effective until April 30, 2012	\$	1.61	-
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	\$	0.47	-
Distribution Volumetric Rate	\$/kWh	0.0125	0.0125
LRAM Rate Rider - effective until April 30, 2013	\$/kWh	-	0.0002
Rate Rider for Deferral/Variance Account Disposition (2010) - effective until April 30, 2012	\$/kWh	- 0.0036	-
Rate Rider for Deferral/Variance Account Disposition (2011) - effective until April 30, 2012	\$/kWh	- 0.0021	-
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2013	\$/kWh	-	0.0002
Rate Rider for Tax Change	\$/kWh	- 0.0001	- 0.0001
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0032	0.0033
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>2,000 kWh</b>	<b>0 kW</b>
<b>RPP Tier One</b>	<b>750 kWh</b>	<b>Load Factor</b>

**Loss Factor 1.0286**

General Service Less Than 50 kW	Volume	CURRENT RATE \$	CHARGE \$	Volume	PROPOSED RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0680	51.00	750	0.0680	51.00	0.00	0.0%	21.27%
Energy Second Tier (kWh)	1,308	0.0790	103.33	1,308	0.0790	103.33	0.00	0.0%	43.10%
<b>Sub-Total: Energy</b>			<b>154.33</b>			<b>154.33</b>	<b>0.00</b>	<b>0.0%</b>	<b>64.37%</b>
Service Charge	1	11.76	11.76	1	11.78	11.78	0.02	0.2%	4.91%
Smart Meter Funding Adder - effective until April 30, 2012	1	1.61	1.61	1	0.00	0.00	-1.61	(100.0)%	0.00%
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	1	0.47	0.47	1	0.00	0.00	-0.47	0.0%	0.00%
Distribution Volumetric Rate	2,000	0.0125	25.00	2,000	0.0125	25.00	0.00	(4.6)%	10.43%
LRAM Rate Rider - effective until April 30, 2013	2,000	0.0000	0.00	2,000	0.0002	0.40	0.40	0.0%	0.17%
Rate Rider for Deferral/Variance Account Disposition (2010 and 2011 and 2012)	2,000	-0.0057	-11.40	2,000	0.0002	0.34	11.74	0.0%	0.14%
Rate Rider for Tax Change	2,000	-0.0001	-0.20	2,000	-0.0001	-0.20	0.00	55.6%	-0.08%
<b>Total: Distribution</b>			<b>27.24</b>			<b>37.32</b>	<b>10.08</b>	<b>(12.3)%</b>	<b>15.57%</b>
Retail Transmission Rate – Network Service Rate	2,058	0.0046	9.47	2,058	0.0047	9.67	0.21	2.6%	4.03%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,058	0.0032	6.59	2,058	0.0033	6.79	0.21	10.0%	2.83%
<b>Total: Retail Transmission</b>			<b>16.05</b>			<b>16.46</b>	<b>0.41</b>	<b>5.8%</b>	<b>6.87%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>43.29</b>			<b>53.78</b>	<b>10.49</b>	<b>(6.7)%</b>	<b>22.43%</b>
Wholesale Market Service Rate	2,058	0.0052	10.70	2,058	0.0052	10.70	0.00	0.0%	4.46%
Rural Rate Protection Charge	2,058	0.0013	2.68	2,058	0.0013	2.68	0.00	0.0%	1.12%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.10%
<b>Sub-Total: Regulatory</b>			<b>13.63</b>			<b>13.63</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.68%</b>
Debt Retirement Charge (DRC)	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	5.84%
<b>Total Bill before Taxes</b>			<b>225.25</b>			<b>235.74</b>	<b>10.49</b>	<b>4.7%</b>	<b>98.33%</b>
HST	225.25	13%	29.28	235.74	13%	30.65	1.36	4.7%	12.78%
<b>Total Bill After Taxes</b>			<b>254.53</b>			<b>266.39</b>	<b>11.86</b>	<b>4.7%</b>	<b>111.11%</b>
Ontario Clean Energy Benefits		-10%	-25.45			-26.64	-1.19	4.7%	-11.11%

Name of LDC: Cambridge and North Dumfries Hydro Inc.

File Number: EB-2011-0156

Effective Date: May 01, 2012

### General Service 50 to 999 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	107.88	108.07
Smart Meter Funding Adder - effective until April 30, 2012	\$	1.61	-
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	\$	6.22	-
Distribution Volumetric Rate	\$/kW	3.6338	3.6403
Low Voltage Volumetric Rate	\$/kW	0.0290	0.0290
LRAM Rate Rider - effective until April 30, 2013	\$/kW	-	0.0145
Rate Rider for Deferral/Variance Account Disposition (2010) - effective until April 30, 2012	\$/kW	- 1.3772	-
Rate Rider for Deferral/Variance Account Disposition (2011) - effective until April 30, 2012	\$/kW	- 0.7777	-
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2013	\$/kW	-	0.0382
Rate Rider for Tax Change	\$/kW	- 0.0243	0.0255
Retail Transmission Rate – Network Service Rate	\$/kW	2.9832	3.0728
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9900	2.0239
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>140,000</b>	<b>kWh</b>	<b>480</b>	<b>kW</b>
		<b>kWh</b>	<b>Load Factor</b>	<b>40.0%</b>

**Loss Factor 1.0286**

General Service 50 to 999 kW	Volume	CURRENT RATE \$	CHARGE \$	Volume	PROPOSED RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	144,004	0.0680	9,792.27	144,004	0.0680	9,792.27	0.00	0.0%	60.04%
Energy Second Tier (kWh)	0	0.0790	0.00	0	0.0790	0.00	0.00	n/a	0.00%
<b>Sub-Total: Energy</b>			<b>9,792.27</b>			<b>9,792.27</b>	<b>0.00</b>	<b>0.0%</b>	<b>60.04%</b>
Service Charge	1	107.88	107.88	1	108.07	108.07	0.19	0.2%	0.66%
Smart Meter Funding Adder - effective until April 30, 2012	1	1.61	1.61	1	0.00	0.00	-1.61	(100.0)%	0.00%
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	1	6.22	6.22	1	0.00	0.00	-6.22	(100.0)%	0.00%
Distribution Volumetric Rate	480	3.6338	1,744.22	480	3.6403	1,747.34	3.12	0.2%	10.71%
Low Voltage Volumetric Rate	480	0.0290	13.92	480	0.0290	13.92	0.00	0.0%	0.09%
LRAM Rate Rider - effective until April 30, 2013	480	0.0000	0.00	480	0.0145	6.96	6.96	n/a	0.04%
Rate Rider for Deferral/Variance Account Disposition (2010+2011) - effective until April 30, 2012	480	-2.1549	-1,034.35	480	0.0000	0.00	1,034.35	(100.0)%	0.00%
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2013	480	0.0000	0.00	480	0.0382	18.34	18.34	n/a	0.11%
Rate Rider for Tax Change	480	-0.0243	-11.66	480	-0.0255	-12.24	-0.58	4.9%	-0.08%
<b>Total: Distribution</b>			<b>827.84</b>			<b>1,882.39</b>	<b>-456.70</b>	<b>(55.2)%</b>	<b>11.54%</b>
Retail Transmission Rate – Network Service Rate	480	2.9832	1,431.94	480	3.0728	1,474.94	43.01	3.0%	9.04%
Retail Transmission Rate – Line and Transformation Connection Service Rate	480	1.9900	955.20	480	2.0239	971.47	16.27	1.7%	5.96%
<b>Total: Retail Transmission</b>			<b>2,387.14</b>			<b>2,446.42</b>	<b>59.28</b>	<b>2.5%</b>	<b>15.00%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>3,214.97</b>			<b>4,328.81</b>	<b>-397.42</b>	<b>(12.4)%</b>	<b>26.54%</b>
Wholesale Market Service Rate	144,004	0.0052	748.82	144,004	0.0052	748.82	-0.00	(0.0)%	4.59%
Rural Rate Protection Charge	144,004	0.0013	187.21	144,004	0.0013	187.21	-0.00	(0.0)%	1.15%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.00%
<b>Sub-Total: Regulatory</b>			<b>936.28</b>			<b>936.28</b>	<b>-0.00</b>	<b>(0.0)%</b>	<b>5.74%</b>
Debt Retirement Charge (DRC)	140,000	0.00700	980.00	140,000	0.00700	980.00	0.00	0.0%	6.01%
<b>Total Bill before Taxes</b>			<b>14,923.52</b>			<b>16,037.36</b>	<b>1,113.84</b>	<b>7.5%</b>	<b>98.33%</b>
HST	14,923.52	13%	1,940.06	16,037.36	13%	2,084.86	144.80	7.5%	12.78%
<b>Total Bill after Taxes</b>			<b>16,863.58</b>			<b>18,122.22</b>	<b>1,258.64</b>	<b>7.5%</b>	<b>111.11%</b>
Ontario Clean Energy Benefit		-10%	-1,686.36			-1,812.22	-125.86	7.5%	-11.11%
<b>Total Bill</b>			<b>15,177.22</b>			<b>16,309.99</b>	<b>1,132.77</b>	<b>7.5%</b>	<b>100.00%</b>

Name of LDC: Cambridge and North Dumfries Hydro Inc.  
File Number: EB-2011-0156  
Effective Date: May 01, 2012

### General Service 1,000 to 4,999 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	896.52	898.13
Smart Meter Funding Adder - effective until April 30, 2012	\$	1.61	-
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	\$	47.64	-
Distribution Volumetric Rate	\$/kW	3.1654	3.1711
Low Voltage Volumetric Rate	\$/kW	0.0228	0.0228
LRAM Rate Rider - effective until April 30, 2013	\$/kW	-	0.0248
Rate Rider for Deferral/Variance Account Disposition (2010) - effective until April 30, 2012	\$/kW	- 1.6446	-
Rate Rider for Deferral/Variance Account Disposition (2011) - effective until April 30, 2012	\$/kW	- 0.9313	-
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2013	\$/kW	-	0.0173
Rate Rider for Tax Change	\$/kW	- 0.0208	- 0.0219
Retail Transmission Rate – Network Service Rate	\$/kW	2.2657	2.3338
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5617	1.5883
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>1,100,000</b>	<b>kWh</b>	<b>3,000</b>	<b>kW</b>
		<b>kWh</b>	<b>Load Factor</b>	<b>50.3%</b>

**Loss Factor 1.0286**

General Service 1,000 to 4,999 kW	Volume	CURRENT RATE \$	CHARGE \$	Volume	PROPOSED RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	1,131,460	0.0680	76,939.28	1,131,460	0.0680	76,939.28	0.00	0.0%	66.19%
Energy Second Tier (kWh)	0	0.0790	0.00	0	0.0790	0.00	0.00	n/a	0.00%
<b>Sub-Total: Energy</b>			<b>76,939.28</b>			<b>76,939.28</b>	<b>0.00</b>	<b>0.0%</b>	<b>66.19%</b>
Service Charge	1	896.52	896.52	1	898.13	898.13	1.61	0.2%	0.77%
Smart Meter Funding Adder - effective until April 30, 2012	1	1.61	1.61	1	0.00	0.00	-1.61	(100.0)%	0.00%
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	1	47.64	47.64	1	0.00	0.00	-47.64	(100.0)%	0.00%
Distribution Volumetric Rate	3,000	3.1654	9,496.20	3,000	3.1711	9,513.30	17.10	0.2%	8.18%
Low Voltage Volumetric Rate	3,000	0.0228	68.40	3,000	0.0228	68.40	0.00	0.0%	0.06%
LRAM Rate Rider - effective until April 30, 2013	3,000	0.0000	0.00	3,000	0.0248	74.40	74.40	n/a	0.06%
Rate Rider for Deferral/Variance Account Disposition (2010+2011)	3,000	-2.5759	-7,727.70	3,000	0.0000	0.00	7,727.70	(100.0)%	0.00%
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2013	3,000	0.0000	0.00	3,000	0.0173	51.93	51.93	n/a	0.04%
Rate Rider for Tax Change	3,000	-0.0208	-62.40	3,000	-0.0219	-65.70	-3.30	5.3%	-0.06%
<b>Total: Distribution</b>			<b>2,720.27</b>			<b>10,540.46</b>	<b>7,820.19</b>	<b>287.5%</b>	<b>9.07%</b>
Retail Transmission Rate – Network Service Rate	3,000	2.2657	6,797.10	3,000	2.3338	7,001.40	204.30	3.0%	6.02%
Retail Transmission Rate – Line and Transformation Connection Service Rate	3,000	1.5617	4,685.10	3,000	1.5883	4,764.90	79.80	1.7%	4.10%
<b>Total: Retail Transmission</b>			<b>11,482.20</b>			<b>11,766.30</b>	<b>284.10</b>	<b>4.7%</b>	<b>10.12%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>14,202.47</b>			<b>22,306.76</b>	<b>8,104.29</b>	<b>292.2%</b>	<b>19.19%</b>
Wholesale Market Service Rate	1,131,460	0.0052	5,883.59	1,131,460	0.0052	5,883.59	-0.00	(0.0)%	5.06%
Rural Rate Protection Charge	1,131,460	0.0013	1,470.90	1,131,460	0.0013	1,470.90	-0.00	(0.0)%	1.27%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.00%
<b>Sub-Total: Regulatory</b>			<b>7,354.74</b>			<b>7,354.74</b>	<b>-0.00</b>	<b>-0.0%</b>	<b>6.33%</b>
Debt Retirement Charge (DRC)	1,100,000	0.00700	7,700.00	1,100,000	0.00700	7,700.00	0.00	0.0%	6.62%
<b>Total Bill before Taxes</b>			<b>106,196.49</b>			<b>114,300.78</b>	<b>8,104.29</b>	<b>7.6%</b>	<b>98.33%</b>
HST	106,196.49	13%	13,805.54	114,300.78	13%	14,859.10	1,053.56	7.6%	12.78%
<b>Total Bill after Taxes</b>			<b>120,002.03</b>			<b>129,159.88</b>	<b>9,157.85</b>	<b>7.6%</b>	<b>111.11%</b>
Ontario Clean Energy Benefit		-10%	-12,000.20			-12,915.99	-915.78	7.6%	-11.11%
<b>Total Bill</b>			<b>108,001.83</b>			<b>116,243.89</b>	<b>8,242.06</b>	<b>7.6%</b>	<b>100.00%</b>

**Name of LDC:** Cambridge and North Dumfries Hydro Inc.  
**File Number:** EB-2011-0156  
**Effective Date:** May 01, 2012

### Large Use

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	7,680.31	7,694.13
Smart Meter Funding Adder - effective until April 30, 2012	\$	1.61	-
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	\$	250.76	-
Distribution Volumetric Rate	\$/kW	2.1328	2.1366
Low Voltage Volumetric Rate	\$/kW	0.0232	0.0232
LRAM Rate Rider - effective until April 30, 2013	\$/kW	-	0.0077
Rate Rider for Deferral/Variance Account Disposition (2010) - effective until April 30, 2012	\$/kW	- 1.8592	-
Rate Rider for Deferral/Variance Account Disposition (2011) - effective until April 30, 2012	\$/kW	- 1.0657	-
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2013	\$/kW	-	0.0009
Rate Rider for Tax Change	\$/kW	- 0.0153	- 0.0160
Retail Transmission Rate – Network Service Rate	\$/kW	2.1470	2.2115
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5897	1.6168
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>13,000,000</b>	<b>kWh</b>	<b>25,000</b>	<b>kW</b>
		<b>kWh</b>	<b>Load Factor</b>	<b>71.3%</b>

**Loss Factor 1.0183**

Large Use	Volume	CURRENT RATE \$	CHARGE \$	Volume	PROPOSED RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	13,237,900	0.0680	900,177.20	13,237,900	0.0680	900,177.20	0.00	0.0%	71.70%
Energy Second Tier (kWh)	0	0.0000	0.00	0	0.0000	0.00	0.00	n/a	0.00%
<b>Sub-Total: Energy</b>			<b>900,177.20</b>			<b>900,177.20</b>	<b>0.00</b>	<b>0.0%</b>	<b>71.70%</b>
Service Charge	1	7,680.31	7,680.31	1	7,694.13	7,694.13	13.82	0.2%	0.61%
Smart Meter Funding Adder - effective until April 30, 2012	1	1.61	1.61	1	0.00	0.00	-1.61	(100.0)%	0.00%
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	1	250.76	250.76	1	0.00	0.00	-250.76	(100.0)%	0.00%
Distribution Volumetric Rate	25,000	2.1328	53,320.00	25,000	2.1366	53,415.00	95.00	0.2%	4.25%
Low Voltage Volumetric Rate	25,000	0.0232	580.00	25,000	0.0232	580.00	0.00	0.0%	0.05%
LRAM Rate Rider - effective until April 30, 2013	25,000	0.0000	0.00	25,000	0.0077	192.50	192.50	n/a	0.02%
Rate Rider for Deferral/Variance Account Disposition (2010+2011)	25,000	-2.9249	-73,122.50	25,000	0.0000	0.00	73,122.50	(100.0)%	0.00%
Rate Rider for Deferral/Variance Account Disposition (2012)	25,000	0.0000	0.00	25,000	0.0009	21.75	21.75	n/a	0.00%
Rate Rider for Tax Change	25,000	-0.0153	-382.50	25,000	-0.0160	-400.00	-17.50	4.6%	-0.03%
<b>Total: Distribution</b>			<b>-11,672.32</b>			<b>61,503.38</b>	<b>73,175.70</b>	<b>-2.95</b>	<b>4.90%</b>
Retail Transmission Rate – Network Service Rate	25,000	2.1470	53,675.00	25,000	2.2115	55,287.50	1,612.50	3.0%	4.40%
Retail Transmission Rate – Line and Transformation Connection Service Rate	25,000	1.5897	39,742.50	25,000	1.6168	40,420.00	677.50	1.7%	3.22%
<b>Total: Retail Transmission</b>			<b>93,417.50</b>			<b>95,707.50</b>	<b>2,290.00</b>	<b>0.05</b>	<b>7.62%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>81,745.18</b>			<b>157,210.88</b>	<b>75,465.70</b>	<b>(290.4)%</b>	<b>12.52%</b>
Wholesale Market Service Rate	13,237,900	0.0052	68,837.08	13,237,900	0.0052	68,837.08	-0.00	(0.0)%	5.48%
Rural Rate Protection Charge	13,237,900	0.0013	17,209.27	13,237,900	0.0013	17,209.27	-0.00	(0.0)%	1.37%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.00%
<b>Sub-Total: Regulatory</b>			<b>86,046.60</b>			<b>86,046.60</b>	<b>-0.00</b>	<b>-0.00</b>	<b>6.85%</b>
<b>Debt Retirement Charge (DRC)</b>	13,000,000	0.00700	<b>91,000.00</b>	13,000,000	0.00700	<b>91,000.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>7.25%</b>
<b>Total Bill before Taxes</b>			<b>1,158,968.98</b>			<b>1,234,434.68</b>	<b>75,465.70</b>	<b>6.5%</b>	<b>98.33%</b>
HST	1,158,968.98	13%	<b>150,665.97</b>	1,234,434.68	13%	<b>160,476.51</b>	<b>9,810.54</b>	<b>6.5%</b>	<b>12.78%</b>
<b>Total Bill after Taxes</b>			<b>1,309,634.95</b>			<b>1,394,911.19</b>	<b>85,276.24</b>	<b>6.5%</b>	<b>111.11%</b>
Ontario Clean Energy Benefit		-10%	<b>-130,963.49</b>			<b>-139,491.12</b>	<b>-8,527.62</b>	<b>6.5%</b>	<b>-11.11%</b>



Name of LDC: Cambridge and North Dumfries Hydro Inc.  
File Number: EB-2011-0156  
Effective Date: May 01, 2012

### Unmetered Scattered Load

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	6.98	6.99
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	\$	0.85	-
Distribution Volumetric Rate	\$/kWh	0.0149	0.0149
Rate Rider for Deferral/Variance Account Disposition (2010) - effective until April 30, 2012	\$/kWh	- 0.0036	-
Rate Rider for Deferral/Variance Account Disposition (2011) - effective until April 30, 2012	\$/kWh	- 0.0021	-
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2013	\$/kWh	-	0.0006
Rate Rider for Tax Change	\$/kWh	- 0.0002	- 0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0032	0.0033
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>2,000</b>	<b>kWh</b>	<b>0</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>	

**Loss Factor 1.0286**

Unmetered Scattered Load	Volume	CURRENT RATE \$	CHARGE \$	Volume	PROPOSED RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0680	51.00	750	0.0680	51.00	0.00	0.0%	21.26%
Energy Second Tier (kWh)	1,308	0.0790	103.33	1,308	0.0790	103.33	0.00	0.0%	43.07%
<b>Sub-Total: Energy</b>			<b>154.33</b>			<b>154.33</b>	<b>0.00</b>	<b>0.00</b>	<b>64.33%</b>
Service Charge	1	6.98	6.98	1	6.99	6.99	0.01	0.1%	2.91%
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	1	0.00	0.85	1	0.00	0.00	-0.85	(100.0)%	0.00%
Distribution Volumetric Rate	2,000	0.0149	29.80	2,000	0.0149	29.80	0.00	0.0%	12.42%
Rate Rider for Deferral/Variance Account Disposition (2010+2011)	2,000	-0.0057	-11.40	2,000	0.0000	0.00	11.40	(100.0)%	0.00%
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2013	2,000	0.0000	0.00	2,000	0.0006	1.10	1.10	n/a	0.46%
Rate Rider for Tax Change	2,000	-0.0002	-0.40	2,000	-0.0002	-0.40	0.00	0.0%	-0.17%
<b>Total: Distribution</b>			<b>25.83</b>			<b>37.49</b>	<b>11.66</b>	<b>0.45</b>	<b>15.63%</b>
Retail Transmission Rate – Network Service Rate	2,057	0.0046	9.46	2,057	0.0047	9.67	0.21	2.2%	4.03%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,057	0.0032	6.58	2,057	0.0033	6.79	0.21	3.1%	2.83%
<b>Total: Retail Transmission</b>			<b>16.05</b>			<b>16.46</b>	<b>0.41</b>	<b>0.05</b>	<b>6.86%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>41.88</b>			<b>53.95</b>	<b>12.07</b>	<b>28.8%</b>	<b>22.49%</b>
Wholesale Market Service Rate	2,057	0.0052	10.70	2,057	0.0052	10.70	-0.00	(0.0)%	4.46%
Rural Rate Protection Charge	2,057	0.0013	2.67	2,057	0.0013	2.67	-0.00	(0.0)%	1.11%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.10%
<b>Sub-Total: Regulatory</b>			<b>13.62</b>			<b>13.62</b>	<b>-0.00</b>	<b>(0.0)%</b>	<b>5.68%</b>
Debt Retirement Charge (DRC)	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	5.84%
<b>Total Bill before Taxes</b>			<b>223.83</b>			<b>235.90</b>	<b>12.07</b>	<b>5.4%</b>	<b>98.33%</b>
HST	223.83	13%	29.10	235.90	13%	30.67	1.57	5.4%	12.78%
<b>Total Bill after Taxes</b>			<b>252.93</b>			<b>266.57</b>	<b>13.64</b>	<b>5.4%</b>	<b>111.11%</b>
Ontario Clean Energy Benefit		-10%	-25.29			-26.66	-1.36	5.4%	-11.11%

Name of LDC: Cambridge and North Dumfries Hydro Inc.  
File Number: EB-2011-0156  
Effective Date: May 01, 2012

## Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	2.01	2.01
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	\$	0.01	-
Distribution Volumetric Rate	\$/kW	12.8358	12.8589
Low Voltage Volumetric Rate	\$/kW	0.0146	0.0146
Rate Rider for Deferral/Variance Account Disposition (2010) - effective until April 30, 2012	\$/kW	- 1.3911	-
Rate Rider for Deferral/Variance Account Disposition (2011) - effective until April 30, 2012	\$/kW	- 0.8146	-
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2013	\$/kW	-	0.1729
Rate Rider for Tax Change	\$/kW	- 0.1429	- 0.1497
Retail Transmission Rate – Network Service Rate	\$/kW	1.4991	1.5441
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0000	1.0170
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>37</b>	<b>kWh</b>	<b>0.10</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>	<b>50.7%</b>

**Loss Factor 1.0286**

Street Lighting	Volume	CURRENT RATE \$	CHARGE \$	Volume	PROPOSED RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	39	0.0680	2.65	39	0.0680	2.65	0.00	0.0%	38.73%
Energy Second Tier (kWh)	0	0.0790	0.00	0	0.0750	0.00	0.00	0.0%	0.00%
<b>Sub-Total: Energy</b>			<b>2.65</b>			<b>2.65</b>	<b>0.00</b>	<b>0.0%</b>	<b>38.73%</b>
Service Charge	1	1.16	1.16	1	2.01	2.01	0.85	73.3%	29.35%
Rate Rider for Recovery of Late Payment Penalty Litigation Costs - effective until April 30, 2012	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	0.10	7.3801	0.74	0.10	12.8358	1.28	0.54	73.0%	18.74%
Low Voltage Volumetric Rate	0.10	0.0000	0.00	0.10	0.0000	0.00	0.00	0.0%	0.00%
Rate Rider for Deferral/Variance Account Disposition (2010+2011)	0.10	0.0146	0.00	0.10	0.0146	0.00	0.00	0.0%	0.02%
Rate Rider for Deferral/Variance Account Disposition (2012) - effective until April 30, 2013			0.00	0.10	0.1729	0.02	0.02		0.25%
Rate Rider for Tax Change	0.10	-1.3911	-0.14	0.10	-2.2995	-0.23	-0.09	64.3%	-3.36%
<b>Total: Distribution</b>			<b>1.76</b>			<b>3.08</b>	<b>1.32</b>	<b>73.9%</b>	<b>45.01%</b>
Retail Transmission Rate – Network Service Rate	0.10	1.4991	0.15	0.10	1.3284	0.13	-0.02	0.0%	1.94%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.10	0.9302	0.09	0.10	1.0282	0.10	0.01	11.1%	1.50%
<b>Total: Retail Transmission</b>			<b>0.24</b>			<b>0.24</b>	<b>0.01</b>	<b>4.5%</b>	<b>3.44%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>2.00</b>			<b>3.32</b>	<b>1.31</b>	<b>66.2%</b>	<b>48.45%</b>
Wholesale Market Service Rate	39	0.0052	0.20	39	0.0052	0.20	0.00	0.0%	2.96%
Rural Rate Protection Charge	39	0.0013	0.05	39	0.0013	0.05	0.00	0.0%	0.74%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	3.65%
<b>Sub-Total: Regulatory</b>			<b>0.50</b>			<b>0.50</b>	<b>0.00</b>	<b>0.0%</b>	<b>7.35%</b>
Debt Retirement Charge (DRC)	37	0.00700	0.26	37	0.00700	0.26	0.00	0.0%	3.80%
<b>Total Bill before Taxes</b>			<b>5.42</b>			<b>6.73</b>	<b>1.32</b>	<b>24.3%</b>	<b>98.33%</b>
<b>HST</b>	<b>5.42</b>	<b>13%</b>	<b>0.70</b>	<b>6.73</b>	<b>13%</b>	<b>0.88</b>	<b>0.17</b>	<b>24.3%</b>	<b>12.78%</b>
<b>Total Bill after Taxes</b>			<b>6.12</b>			<b>7.61</b>	<b>1.49</b>	<b>24.3%</b>	<b>111.11%</b>
<b>Ontario Clean Energy Benefit</b>			<b>-10%</b>			<b>-0.76</b>	<b>-0.15</b>	<b>24.3%</b>	<b>-11.11%</b>

# **Exhibit 2**

## **UPDATED Account 1562 PILs OEB Report and Evidence Package**

(Ian McKenzie Business Services Inc.)

**IMBSI**  
**OEB Report and**  
**Evidence Package**

**1562 Deferred PILS**  
**Determination & Disposition**

**for**

**Cambridge and North**  
**Dumfries Hydro Inc.**

*Box 39114*  
*London Ontario, N5Y 5L1*  
*Phone: 519-691-6501*  
*Email:*  
*[i\\_s\\_mckenzie@sympatico.ca](mailto:i_s_mckenzie@sympatico.ca)*

*November 28, 2011*

## **Table of Contents**

Overview	1
Application for Disposition	1
Allocation to Customer Classes	1
Rate Riders	2
Methodology	
PILS Entitlement	3
PILS Recoveries	3
SIMPILS True-Up Models	5
Interest Improvement	8

### **Appendices**

Appendix 1 – Monthly Continuity Schedule with Interest Improvement
Appendix 2 – 2002 Approved RAM Model
Appendix 3 – Q4 2001 Approved PILS Model
Appendix 4 – 2002 Approved PILS Model
Appendix 5 – 2002 Signed OEB Decision
Appendix 6 – 2004 Approved RAM Model
Appendix 7 – 2004 Approved PILS Model
Appendix 8 – 2004 Signed OEB Decision
Appendix 9 – 2005 Approved RAM Model
Appendix 10 – 2005 Approved PILS Model
Appendix 11 – 2005 Signed OEB Decision
Appendix 12 – 2001 SIMPILS True-Up Model
Appendix 13 – 2002 SIMPILS True-Up Model
Appendix 14 – 2003 SIMPILS True-Up Model
Appendix 15 – 2004 SIMPILS True-Up Model
Appendix 16 – 2005 SIMPILS True-Up Model
Appendix 17 – 2001 T2 Federal Tax Return
Appendix 18 – 2001 CT23 Provincial Tax Return
Appendix 19 – 2001 Notice of Assessment
Appendix 20 – 2002 T2 Federal Tax Return
Appendix 21 – 2002 CT23 Provincial Tax Return
Appendix 22 – 2002 Notice of Assessment
Appendix 23 – 2003 T2 Federal Tax Return

Appendix 24 – 2003 CT23 Provincial Tax Return  
Appendix 25 – 2003 Notice of Assessment  
Appendix 26 – 2004 T2 Federal Tax Return  
Appendix 27 – 2004 CT23 Provincial Tax Return  
Appendix 28 – 2004 Notice of Assessment  
Appendix 29 – 2005 T2 Federal Tax Return  
Appendix 30 – 2005 CT23 Provincial Tax Return  
Appendix 31 – 2005 Notice of Assessment  
Appendix 32 – March 1, 2002 to February 29, 2004 PILS Recoveries  
Appendix 33 – March 1, 2004 to February 28 2005 PILS Recoveries  
Appendix 34 – March 1, 2005 to April 30, 2006 PILS Recoveries  
Appendix 35A – January 1, 2001 to September 30, 2001 – Financial Statements  
Appendix 35B – January 1, 2001 to December 31, 2001 – Financial Statements  
Appendix 36 – 2002 Financial Statements  
Appendix 37 – 2003 Financial Statements  
Appendix 38 – 2004 Financial Statements  
Appendix 39 – 2005 Financial Statements

## Overview

Cambridge and North Dumfries Hydro Inc. (CNDHI) contracted with Ian McKenzie Business Services Inc. (IMBSI) to provide an independent 1562 Deferred PILS Determination evidence package to support the disposition of the 1562 Deferred PILS Regulatory Asset account, as part of the current Incentive Regulation Mechanism (IRM) rate application.

The evidence package conforms to the principles set out in the combined proceeding decision (EB-2008-0381). In addition, the evidence package meets the expectations of Board Staff which have been communicated through Board Staff interrogatories to other applicants and a letter sent to all LDCs dated September 13, 2011.

## Application for Disposition

CNDHI is applying to disposition a debit (owing from customers) of \$306,922 as per the attached continuity schedule (see Appendix 1).

Principal to Dec. 31, 2010	Interest to Dec. 31, 2010	Estimated Interest (Jan 1 to Dec 31, 2011)	Estimated Interest (Jan 1 to Apr 30, 2012)	Disposition Total
\$76,207	\$229,221	\$1,121	\$373	\$306,922

CNDHI is applying for a 1562 Deferred PILS Disposition value as determined by this independent valuation. This disposition value differs from amounts previously reported to the OEB through RRR filings.

## Allocation to Customer Classes

CNDHI filed a 2010 Cost of Service (CoS) rate application and is using the associated approved Distribution Revenue Requirement by customer class to allocate the 1562 Deferred PILS credit balance. A summary is provided below.

Rate Class	2010 Approved DRR	Allocation %	Allocated 1562 Disposition Value (including interest to Apr. 30, 2012)			
Residential	\$ 11,665,282	50.48%	154,948.52			
General Service < 50 kW	\$ 2,882,308	12.47%	38,285.35			
General Service > 50 kW	\$ 5,883,815	25.46%	78,154.00			
General Service > 50 kW (TOU)	\$ 1,540,158	6.67%	20,457.73			
Large Use	\$ 694,163	3.00%	9,220.48			
Street Lights	\$ 355,668	1.54%	4,724.29			
Unmetered Loads	\$ 85,200	0.37%	1,131.70			
<b>Total</b>	<b>\$ 23,106,594</b>	<b>100.00%</b>	<b>306,922.07</b>			
<b>Approved DRR (from 2010)</b>	<b>\$ 23,201,066</b>					
<b>Embedded Class</b>	<b>\$ 94,473</b>	(was not a customer during 2002 to 2005 period where PILS receivable was created as a result we are not proposing to collect any rate riders from this class)				
<b>Allocated DRR</b>	<b>\$ 23,106,593</b>	(dollar difference due to rounding)				

## Rate Riders

CNDHI is using the approved load profiles; from the 2010 CoS rate application to determine the 1562 recovery rate riders. CNDHI is applying to recover these costs over a one-year period. Please see rate rider calculations below.

Rate Class	Allocated 1562 Value	Recovery Period (years)	Annual Recovery Amount	2010 Approved Billing Determinant (kWh / kW)	Proposed Rate Rider	
Residential	154,948.52	1	154,948.52	389,793,819	0.0004	per kWh
General Service < 50 kW	38,285.35	1	38,285.35	168,223,630	0.0002	per kWh
General Service > 50 kW	78,154.00	1	78,154.00	1,312,686	0.0595	per kW
General Service > 50 kW (TOU)	20,457.73	1	20,457.73	478,860	0.0427	per kW
Large Use	9,220.48	1	9,220.48	308,824	0.0299	per kW
Street Lights	4,724.29	1	4,724.29	24,144	0.1957	per kW
Unmetered Loads	1,131.70	1	1,131.70	1,855,931	0.0006	per kWh
<b>Total</b>	<b>306,922.07</b>	<b>1</b>	<b>306,922.07</b>			



## Methodology

### PILS Entitlement

The PILS entitlements utilized in the continuity schedule (Appendix 1) are based on approved PILS amounts included in approved distribution rates which are summarized in the table below.

Year	Rate Model	References		PILS Entitlement Amount	Effective Start Date	Effective End Date	Monthly Amount	Comments
		PILS Model	Decision					
Q4 2001	Appendix 2	Appendix 3	Appendix 5	\$ 710,984.00	Oct. 1, 2001	Dec. 31, 2001	\$ 236,994.67	Q4 2001 Entitlement / 3 months
2002	Appendix 2	Appendix 4	Appendix 5	\$ 2,688,086.00	Jan. 1, 2002	Dec. 31, 2002	\$ 224,007.17	2002 Entitlement / 12 months
2003	Appendix 2	Appendices 3&4	Appendix 5	\$ 3,399,070.00	Jan. 1, 2003	Dec. 31, 2003	\$ 283,255.83	(Q4 2001 + 2002 Entitlements) / 12 months
2004	Appendix 2	Appendices 3&4	Appendix 5	\$ 3,399,070.00	Jan. 1, 2004	Mar. 31, 2004	\$ 283,255.83	(Q4 2001 + 2002 Entitlements) / 12 months
2004	Appendix 6	Appendix 7	Appendix 8	\$ 2,688,086.00	Apr. 1, 2004	Mar. 31, 2005	\$ 224,007.17	2004 Entitlement / 12 months
2005	Appendix 9	Appendix 10	Appendix 11	\$ 2,641,697.00	Apr. 1, 2005	Apr. 30, 2006	\$ 220,141.42	2005 Entitlement / 12 months

The referenced appendices in the table above reconcile the approved determination of PILS (from PILS Model) to the approved rates (from RAM models) to the rate orders (Decisions).

The monthly PILS entitlement calculations are explained in the comments section of the table above and reconcile to the entitlements used in the continuity schedule (Appendix 1).

### PILS Recoveries

The PILS recoveries utilized in the continuity schedule (Appendix 1) are derived from billing determinants multiplied by approved PILS rate slivers, as per the methodology used by the applicants in the combined proceeding.

#### March 1, 2002 to March 31, 2004 (Appendix 32)

Variable Charge PILS recoveries are determined by multiplying monthly billing determinants (kWh / kW) by the combination of variable rate slivers found in Sheet 6 (Q4 2001 PILS) and Sheet 8 (2002 PILS) of Appendix 2.

Fixed Charge PILS recoveries are determined by multiplying the number of customers billed in the month by the combination of fixed rate slivers found in Sheet 6 (Q4 2001 PILS) and Sheet 8 (2002 PILS) of Appendix 2.

#### April 1, 2004 to February 28, 2005 (Appendix 33)

Variable Charge PILS recoveries are determined by multiplying monthly billing determinants (kWh / kW) by the variable rate slivers found in Sheet 7 of Appendix 6.

There were no Fixed Charge PILS recoveries in the 2004 rate year.

**March 1, 2005 to April 31, 2006 (Appendix 34)**

Variable Charge PILS recoveries are determined by multiplying monthly billing determinants (kWh / kW) by the variable rate slivers found in Sheet 4 of Appendix 9.

There were no Fixed Charge PILS recoveries in the 2005 rate year.

**Unbilled Revenue**

CNDHI utilizes bi-monthly billing for all Residential and the majority of General Service < 50 kW customers. All other classes are billed on a monthly basis.

The General Service < 50 kW class has customers billed both at monthly and bi-monthly cycles. Historically a migration towards monthly billing has occurred. For the 2002 to 2006 period, the majority of customers were billed bi-monthly. IMBSI has utilized bi-monthly unbilled adjustments (25%/75% split) for all customers in the General Service < 50 class for the PILS period (March 2002 to April 2006)

IMBSI has utilized a 25%/75% split for bi-monthly billed customers and a 50% / 50% split for monthly billed customers to allocate billing determinants over rate change months to reasonably estimate the appropriate PILS recoveries from the transition months billings at both old and new rates.

In addition, IMBSI has utilized the same unbilled estimation rules for the starting month (March 2002) and ending month (April 2006), again to reasonably estimate the PILS recoveries from customer consumptions.

The 25% / 75% unbilled split, for bi-monthly billed customers, is based on evenly distributed billing cycles over the 2 month billing cycle. Upon a rate change 25% of quantities billed in the rate change month relate to consumption at new rates and the month following a rate change contains 75% of consumption at new rates and for the third month onward 100% of the consumption relates to new rates. (e.g. March rate change 25% of March, 75% of April and 100% of May consumption apply to new rates.

The 50% / 50% unbilled split is based on evenly distributed billing cycles over the month. Billing cycles at the beginning of the month have little or no consumption at new rates, whereas billing cycles at the end of the month have the majority of the consumption at new rates. On average there is a 50% / 50% consumption split. CNDHI utilized monthly billing cycles.

## **SIMPILS True-Up Models**

### **Overview**

Included in Appendices 12 to 16 are SIMPILS True-Up Models for the years 2001 to 2005. The values from these models appear on the 1562 Deferred PILS continuity schedule set out in Appendix 1.

These models have been prepared in accordance with the principles established in EB-2008-0381 and utilize the following inputs:

- Approved PILS included in approved rates, see Appendices 3,4, 7 & 10
- Federal T2 Tax Returns, see Appendices 17, 20, 23, 26 & 29
- Provincial CT 23 Tax Returns, see Appendices 18, 21, 24, 27 & 30
- Notices of Assessment, see Appendices 19, 22, 25, 28 & 31

CNDHI did not incur any tax losses over the 2001 to 2005 period

The income tax rate used for true-up purposes is the actual legislated tax rate for the applicable year based on the regulatory taxable income used to determine PILS that were included in rates, not the rate used to set PILS included in rates or the actual income tax rate paid. As PILS included in rates were determined using the maximum tax rates for every year the maximum rates approved in EB-2008-0381 page 17 of the decision are utilized for true-up purposes.

The tax rates for gross-up purposes reflect a 1.12% surtax reduction.

IMBSI believes these are the proper rates to utilize, as they reflect the intent of the SIMPILS process to capture changes in legislated tax rates. The PILS included in rates were determined well in advance of the actual tax years using proxies for what the actual tax rates would be. Utilizing the actual tax rates that would be applicable to the same level of regulatory net income as used to set PILS in rates properly captures the changes in legislation. This captures the difference between the rates used to determine PILS included in rates and what the PILS would have been if they were set in the actual tax year with knowledge of any changes in tax rates.

The use of the legislated tax rate for the applicable year is also consistent with the principles established in the recent EB-2008-0381 decision. The SIMPILS models filed for all years by all applicants used the legislated current year tax rate for true-up purposes.

CNDHI included a regulatory asset deduction to taxable income in 2004. IMBSI has categorized this adjustment to taxable income in the TaxRec3 tab of the 2004 SIMPILS Model to ensure no true-up of these items. This is in accordance with the direction provided in the decisions relating to the recent combined proceeding (EB-2008-0381).

Similarly CNDHI had a regulatory deduction to taxable income in its amended 2005 tax return.

CNDHI did not incur any fees or charges related to borrowings.

### **Tax Assessments**

Ministry of Finance Assessment notices are contained in Appendices 19, 22, 25, 28 & 31.

CNDHI confirms that all tax years from 2001 to 2005 are statute barred.

### **Tax Returns**

The tax returns utilized for 2001 to 2005 are the latest returns filed with the Ministry of Finance.

The 2002 tax return included in the SIMPILS model was subsequently adjusted by an increase in CCA (decrease in taxable income) - see Appendix 22. This adjustment has no impact on the SIMPILS true-up as CCA is not a true-up item.

The 2005 tax return included in the SIMPILS model was subsequently adjusted for a variety of factors - see Appendix 31. These adjustments have no impact on the SIMPILS true-up determination.

### **Permanent Revenue Adjustment Re: Late Payment Revenue**

The 2002 rate approval included a late payment permanent revenue adjustment of \$269,401 which was categorized as a regulatory adjustment increase to taxable income on the PILS determination model (Initial Estimate). Other LDCs had this late payment revenue included as part of Tab 3 (along with MARR) in the 2002 RAM.

The SIMPILS model automatically true-ups any regulatory adjustments to taxable income. This late payment revenue approval is a permanent approval not subject to true-up so the true-up in the 2002 to 2004 SIMPILS models (Appendices 13 to 15) has been eliminated.

**Summary of True-Ups**Q4 2001

There are no true-ups for 2001.

2002

There are no true-ups for 2002.

2003

There is a true-up credit of (\$115,730).

This is caused by an income tax rate decrease from 38.62% to 36.62%

2004

There is a true-up credit of (\$208,272).

This is caused by three factors:

- A reduction in tax on regulatory net income.
  - The tax rate declines from 38.62% (including surtax), used to determine regulatory PILS included in rates, to the legislated tax rate of 36.12% (including surtax) resulting in a (\$143,549) credit.
- An increase in the amount of exempt capital for LCT tax determination purposes and a reduction in LCT tax rates resulting in a (\$148,352) credit.
- A true-up debit of \$83,629 due to the grossed up tax effect of incremental taxable income arising from Employee Future Benefit Expenses

2005

There is a true-up debit of \$22,507.

This is caused by a true up of Employee Future Benefit expenses.

**Interest Improvement**

Interest rates used for monthly interest improvement can be found in Appendix 1 (continuity schedule). The continuity schedule shows an annual interest rate of 7.25% for the period Q4 2001 to April 2006 (approved long-term debt rate). Interest rates used from May 2006 to September 2011 are based on the OEB prescribed interest rates. The Q4 2011 rate has been used to determine interest carrying charges up to April 30, 2012.

Interest carrying charges have been determined using month opening balances with no interest compounding as per OEB requirements.

## Appendix 1

### Monthly Continuity Schedule

# Cambridge and North Dumfries Hydro Inc.

## 1562 Deferred PILS - Continuity Schedule

Year: Q4 2001

	Approved PILS		SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			
	Entitlement	PILS Revenue		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	Total Variance
October	\$ 236,994.67	\$ -		\$ 236,994.67	\$ 236,994.67	7.25%	\$ -	\$ -	\$ 236,994.67
November	\$ 236,994.67	\$ -		\$ 236,994.67	\$ 473,989.33	7.25%	\$ 1,431.84	\$ 1,431.84	\$ 475,421.18
December	\$ 236,994.67	\$ -		\$ 236,994.67	\$ 710,984.00	7.25%	\$ 2,863.69	\$ 4,295.53	\$ 715,279.53
<b>Total</b>	\$ 710,984.00	\$ -	\$ -	\$ 710,984.00			\$ 4,295.53		

Year: 2002

	Approved PILS		SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			
	Entitlement	PILS Revenue		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	Total Variance
January	\$ 224,007.17	\$ -		\$ 224,007.17	\$ 934,991.17	7.25%	\$ 4,295.53	\$ 8,591.06	\$ 943,582.22
February	\$ 224,007.17	\$ -		\$ 224,007.17	\$ 1,158,998.33	7.25%	\$ 5,648.90	\$ 14,239.96	\$ 1,173,238.29
March	\$ 224,007.17	\$ 96,175.27		\$ 127,831.89	\$ 1,286,830.23	7.25%	\$ 7,002.28	\$ 21,242.24	\$ 1,308,072.47
April	\$ 224,007.17	\$ 227,128.07		\$ 3,120.90	\$ 1,283,709.33	7.25%	\$ 7,774.60	\$ 29,016.84	\$ 1,312,726.17
May	\$ 224,007.17	\$ 292,398.56		\$ 68,391.40	\$ 1,215,317.93	7.25%	\$ 7,755.74	\$ 36,772.59	\$ 1,252,090.51
June	\$ 224,007.17	\$ 228,767.95		\$ 4,760.78	\$ 1,210,557.14	7.25%	\$ 7,342.55	\$ 44,115.13	\$ 1,254,672.28
July	\$ 224,007.17	\$ 242,178.57	\$ -	\$ 18,171.41	\$ 1,192,385.74	7.25%	\$ 7,313.78	\$ 51,428.91	\$ 1,243,814.65
August	\$ 224,007.17	\$ 302,695.68		\$ 78,688.52	\$ 1,113,697.22	7.25%	\$ 7,204.00	\$ 58,632.91	\$ 1,172,330.13
September	\$ 224,007.17	\$ 305,073.62		\$ 81,066.46	\$ 1,032,630.76	7.25%	\$ 6,728.59	\$ 65,361.50	\$ 1,097,992.26
October	\$ 224,007.17	\$ 345,431.14		\$ 121,423.98	\$ 911,206.79	7.25%	\$ 6,238.81	\$ 71,600.31	\$ 982,807.10
November	\$ 224,007.17	\$ 266,793.33		\$ 42,786.16	\$ 868,420.63	7.25%	\$ 5,505.21	\$ 77,105.52	\$ 945,526.14
December	\$ 224,007.17	\$ 257,223.72		\$ 33,216.55	\$ 835,204.07	7.25%	\$ 5,246.71	\$ 82,352.23	\$ 917,556.30
<b>Total</b>	\$ 2,688,086.00	\$ 2,563,865.93	\$ -	\$ 124,220.07			\$ 78,056.70		

Year: 2003

	Approved PILS		SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			
	Entitlement	PILS Revenue		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	Total Variance
January	\$ 283,255.83	\$ 297,703.48		\$ 14,447.65	\$ 820,756.43	7.25%	\$ 5,046.02	\$ 87,398.25	\$ 908,154.68
February	\$ 283,255.83	\$ 349,849.46		\$ 66,593.63	\$ 754,162.79	7.25%	\$ 4,958.74	\$ 92,356.99	\$ 846,519.78
March	\$ 283,255.83	\$ 312,866.68		\$ 29,610.85	\$ 724,551.95	7.25%	\$ 4,556.40	\$ 96,913.39	\$ 821,465.33
April	\$ 283,255.83	\$ 300,780.78		\$ 17,524.94	\$ 707,027.00	7.25%	\$ 4,377.50	\$ 101,290.89	\$ 808,317.89
May	\$ 283,255.83	\$ 278,734.84		\$ 4,520.99	\$ 711,547.99	7.25%	\$ 4,271.62	\$ 105,562.51	\$ 817,110.50
June	\$ 283,255.83	\$ 267,035.00		\$ 16,220.83	\$ 727,768.82	7.25%	\$ 4,298.94	\$ 109,861.45	\$ 837,630.27
July	\$ 283,255.83	\$ 286,248.94	\$ -	\$ 2,993.11	\$ 724,775.72	7.25%	\$ 4,396.94	\$ 114,258.38	\$ 839,034.10
August	\$ 283,255.83	\$ 274,067.78		\$ 9,188.06	\$ 733,963.77	7.25%	\$ 4,378.85	\$ 118,637.24	\$ 852,601.01
September	\$ 283,255.83	\$ 302,847.78		\$ 19,591.95	\$ 714,371.82	7.25%	\$ 4,434.36	\$ 123,071.60	\$ 837,443.42
October	\$ 283,255.83	\$ 319,001.46		\$ 35,745.63	\$ 678,626.19	7.25%	\$ 4,316.00	\$ 127,387.60	\$ 806,013.79
November	\$ 283,255.83	\$ 278,055.14		\$ 5,200.69	\$ 683,826.88	7.25%	\$ 4,100.03	\$ 131,487.63	\$ 815,314.51
December	\$ 283,255.83	\$ 299,133.14		\$ 15,877.31	\$ 667,949.58	7.25%	\$ 4,131.45	\$ 135,619.08	\$ 803,568.66
<b>Total</b>	\$ 3,399,070.00	\$ 3,566,324.49	\$ -	\$ 167,254.49			\$ 53,266.86		

Year: 2004

	Approved PILS		SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			
	Entitlement	PILS Revenue		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	Total Variance
January	\$ 224,007.17	\$ 313,583.10		\$ 89,575.93	\$ 578,373.65	7.25%	\$ 4,035.53	\$ 139,654.61	\$ 718,028.26
February	\$ 224,007.17	\$ 301,076.00		\$ 77,068.83	\$ 501,304.82	7.25%	\$ 3,494.34	\$ 143,148.95	\$ 644,453.77
March	\$ 224,007.17	\$ 318,849.78		\$ 94,842.61	\$ 406,462.20	7.25%	\$ 3,028.72	\$ 146,177.67	\$ 552,639.87
April	\$ 224,007.17	\$ 260,015.23		\$ 36,008.07	\$ 370,454.14	7.25%	\$ 2,455.71	\$ 148,633.38	\$ 519,087.52
May	\$ 224,007.17	\$ 211,474.22		\$ 12,532.95	\$ 382,987.09	7.25%	\$ 2,238.16	\$ 150,871.54	\$ 533,858.63
June	\$ 224,007.17	\$ 196,419.81		\$ 27,587.35	\$ 410,574.44	7.25%	\$ 2,313.88	\$ 153,185.42	\$ 563,759.86
July	\$ 224,007.17	\$ 201,975.40	\$ 115,730.00	\$ 93,698.23	\$ 316,876.21	7.25%	\$ 2,480.55	\$ 155,665.97	\$ 472,542.19
August	\$ 224,007.17	\$ 204,675.78		\$ 19,331.39	\$ 336,207.60	7.25%	\$ 1,914.46	\$ 157,580.43	\$ 493,788.03
September	\$ 224,007.17	\$ 219,417.91		\$ 4,589.26	\$ 340,796.86	7.25%	\$ 2,031.25	\$ 159,611.69	\$ 500,408.55
October	\$ 224,007.17	\$ 191,563.58		\$ 32,443.58	\$ 373,240.44	7.25%	\$ 2,058.98	\$ 161,670.67	\$ 534,911.11
November	\$ 224,007.17	\$ 191,120.79		\$ 32,886.37	\$ 406,126.82	7.25%	\$ 2,254.99	\$ 163,925.66	\$ 570,052.48
December	\$ 224,007.17	\$ 196,633.01		\$ 27,374.16	\$ 433,500.98	7.25%	\$ 2,453.68	\$ 166,379.35	\$ 599,880.33
<b>Total</b>	\$ 2,688,086.00	\$ 2,806,804.60	\$ -115,730.00	\$ 234,448.60			\$ 30,760.26		



# Cambridge and North Dumfries Hydro Inc.

## 1562 Deferred PILS - Continuity Schedule

Year: 2005

	Approved PILS		SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
	Entitlement	PILS Revenue		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January	\$ 224,007.17	\$ 214,590.01		\$ 9,417.15	\$ 442,918.14	7.25%	\$ 2,619.07	\$ 168,998.42	\$ 611,916.55
February	\$ 224,007.17	\$ 230,803.83		-\$ 6,796.66	\$ 436,121.47	7.25%	\$ 2,675.96	\$ 171,674.38	\$ 607,795.85
March	\$ 220,141.42	\$ 222,805.56		-\$ 2,664.14	\$ 433,457.33	7.25%	\$ 2,634.90	\$ 174,309.28	\$ 607,766.61
April	\$ 220,141.42	\$ 247,324.79		-\$ 27,183.37	\$ 406,273.96	7.25%	\$ 2,618.80	\$ 176,928.08	\$ 583,202.04
May	\$ 220,141.42	\$ 197,929.57		\$ 22,211.84	\$ 428,485.80	7.25%	\$ 2,454.57	\$ 179,382.66	\$ 607,868.46
June	\$ 220,141.42	\$ 228,733.02		-\$ 8,591.60	\$ 419,894.20	7.25%	\$ 2,588.77	\$ 181,971.42	\$ 601,865.62
July	\$ 220,141.42	\$ 216,506.51	-\$ 208,272.00	\$ 204,637.10	\$ 215,257.10	7.25%	\$ 2,536.86	\$ 184,508.29	\$ 399,765.39
August	\$ 220,141.42	\$ 309,136.26		-\$ 88,994.84	\$ 126,262.26	7.25%	\$ 1,300.51	\$ 185,808.80	\$ 312,071.05
September	\$ 220,141.42	\$ 253,987.21		-\$ 33,845.79	\$ 92,416.46	7.25%	\$ 762.83	\$ 186,571.63	\$ 278,988.10
October	\$ 220,141.42	\$ 236,523.52		-\$ 16,382.10	\$ 76,034.36	7.25%	\$ 558.35	\$ 187,129.98	\$ 263,164.34
November	\$ 220,141.42	\$ 207,775.92		\$ 12,365.50	\$ 88,399.86	7.25%	\$ 459.37	\$ 187,589.36	\$ 275,989.22
December	\$ 220,141.42	\$ 177,288.61		\$ 42,852.80	\$ 131,252.66	7.25%	\$ 534.08	\$ 188,123.44	\$ 319,376.10
<b>Total</b>	\$ 2,649,428.50	\$ 2,743,404.82	-\$ 208,272.00	-\$ 302,248.32			\$ 21,744.09		

Year: 2006

	Approved PILS		SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
	Entitlement	PILS Revenue		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January	\$ 220,141.42	\$ 252,705.83		-\$ 32,564.41	\$ 98,688.25	7.25%	\$ 792.98	\$ 188,916.42	\$ 287,604.68
February	\$ 220,141.42	\$ 255,208.65		-\$ 35,067.23	\$ 63,621.02	7.25%	\$ 596.24	\$ 189,512.66	\$ 253,133.68
March	\$ 220,141.42	\$ 247,767.17		-\$ 27,625.75	\$ 35,995.27	7.25%	\$ 384.38	\$ 189,897.04	\$ 225,892.31
April	\$ 220,141.42	\$ 204,255.70		\$ 15,885.72	\$ 51,880.99	7.25%	\$ 217.47	\$ 190,114.51	\$ 241,995.50
May		\$ 145,465.96		-\$ 145,465.96	\$ 93,584.98	4.14%	\$ 178.99	\$ 190,293.50	\$ 96,708.53
June		\$ 34,326.86		-\$ 34,326.86	\$ 127,911.83	4.14%	\$ 322.87	\$ 189,970.63	\$ 62,058.80
July			\$ 22,507.00	\$ 22,507.00	\$ 105,404.83	4.59%	\$ 489.26	\$ 189,481.37	\$ 84,076.54
August				\$ -	\$ 105,404.83	4.59%	\$ 403.17	\$ 189,078.20	\$ 83,673.37
September				\$ -	\$ 105,404.83	4.59%	\$ 403.17	\$ 188,675.02	\$ 83,270.19
October				\$ -	\$ 105,404.83	4.59%	\$ 403.17	\$ 188,271.85	\$ 82,867.02
November				\$ -	\$ 105,404.83	4.59%	\$ 403.17	\$ 187,868.68	\$ 82,463.85
December				\$ -	\$ 105,404.83	4.59%	\$ 403.17	\$ 187,465.50	\$ 82,060.67
<b>Total</b>	\$ 880,565.67	\$ 1,139,730.16	\$ 22,507.00	-\$ 236,657.49			-\$ 657.93		

Note: CNDHI did not have any LCT included in approved PILS entitlement, therefore no adjustment to revenue required.

Year: 2007

	Approved PILS		SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
	Entitlement	PILS Revenue		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January				\$ -	\$ 105,404.83	4.59%	-\$ 403.17	\$ 187,062.33	\$ 81,657.50
February				\$ -	\$ 105,404.83	4.59%	-\$ 403.17	\$ 186,659.16	\$ 81,254.33
March				\$ -	\$ 105,404.83	4.59%	-\$ 403.17	\$ 186,255.98	\$ 80,851.15
April				\$ -	\$ 105,404.83	4.59%	-\$ 403.17	\$ 185,852.81	\$ 80,447.98
May				\$ -	\$ 105,404.83	4.59%	-\$ 403.17	\$ 185,449.64	\$ 80,044.81
June				\$ -	\$ 105,404.83	4.59%	-\$ 403.17	\$ 185,046.46	\$ 79,641.63
July				\$ -	\$ 105,404.83	4.59%	-\$ 403.17	\$ 184,643.29	\$ 79,238.46
August				\$ -	\$ 105,404.83	4.59%	-\$ 403.17	\$ 184,240.12	\$ 78,835.29
September				\$ -	\$ 105,404.83	4.59%	-\$ 403.17	\$ 183,836.94	\$ 78,432.11
October				\$ -	\$ 105,404.83	5.14%	-\$ 451.48	\$ 183,385.46	\$ 77,980.63
November				\$ -	\$ 105,404.83	5.14%	-\$ 451.48	\$ 182,933.97	\$ 77,529.14
December				\$ -	\$ 105,404.83	5.14%	-\$ 451.48	\$ 182,482.49	\$ 77,077.66
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -		-\$ 4,983.01		

Year: 2008

	Approved PILS		SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
	Entitlement	PILS Revenue		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January				\$ -	\$ 105,404.83	5.14%	-\$ 451.48	\$ 182,031.01	\$ 76,626.18
February				\$ -	\$ 105,404.83	5.14%	-\$ 451.48	\$ 181,579.52	\$ 76,174.69
March				\$ -	\$ 105,404.83	5.14%	-\$ 451.48	\$ 181,128.04	\$ 75,723.21
April				\$ -	\$ 105,404.83	4.08%	-\$ 358.38	\$ 180,769.66	\$ 75,364.83
May				\$ -	\$ 105,404.83	4.08%	-\$ 358.38	\$ 180,411.29	\$ 75,006.46
June				\$ -	\$ 105,404.83	4.08%	-\$ 358.38	\$ 180,052.91	\$ 74,648.08
July				\$ -	\$ 105,404.83	3.35%	-\$ 294.26	\$ 179,758.65	\$ 74,353.82
August				\$ -	\$ 105,404.83	3.35%	-\$ 294.26	\$ 179,464.40	\$ 74,059.57
September				\$ -	\$ 105,404.83	3.35%	-\$ 294.26	\$ 179,170.14	\$ 73,765.31
October				\$ -	\$ 105,404.83	3.35%	-\$ 294.26	\$ 178,875.89	\$ 73,471.06
November				\$ -	\$ 105,404.83	3.35%	-\$ 294.26	\$ 178,581.63	\$ 73,176.80
December				\$ -	\$ 105,404.83	3.35%	-\$ 294.26	\$ 178,287.38	\$ 72,882.55
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -		-\$ 4,195.11		

# Cambridge and North Dumfries Hydro Inc.

## 1562 Deferred PILS - Continuity Schedule

**Year: 2009**

	Approved PILS		SIMPILS True-Up		Variance (neg. = payable)	Interest Improvement (neg = payable)				
	Entitlement	PILS Revenue	Adjustments (neg = CR)		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	Total Variance
January				\$	-	-\$ 105,404.83	2.45%	-\$ 215.20	\$ 178,072.18	\$ 72,667.35
February				\$	-	-\$ 105,404.83	2.45%	-\$ 215.20	\$ 177,856.98	\$ 72,452.14
March				\$	-	-\$ 105,404.83	2.45%	-\$ 215.20	\$ 177,641.77	\$ 72,236.94
April				\$	-	-\$ 105,404.83	1.00%	-\$ 87.84	\$ 177,553.94	\$ 72,149.11
May				\$	-	-\$ 105,404.83	1.00%	-\$ 87.84	\$ 177,466.10	\$ 72,061.27
June				\$	-	-\$ 105,404.83	1.00%	-\$ 87.84	\$ 177,378.26	\$ 71,973.43
July				\$	-	-\$ 105,404.83	0.55%	-\$ 48.31	\$ 177,329.95	\$ 71,925.12
August				\$	-	-\$ 105,404.83	0.55%	-\$ 48.31	\$ 177,281.64	\$ 71,876.81
September				\$	-	-\$ 105,404.83	0.55%	-\$ 48.31	\$ 177,233.33	\$ 71,828.50
October				\$	-	-\$ 105,404.83	0.55%	-\$ 48.31	\$ 177,185.02	\$ 71,780.19
November				\$	-	-\$ 105,404.83	0.55%	-\$ 48.31	\$ 177,136.71	\$ 71,731.88
December				\$	-	-\$ 105,404.83	0.55%	-\$ 48.31	\$ 177,088.40	\$ 71,683.57
Total	\$ -	\$ -	\$ -	\$ -	\$ -			-\$ 1,198.98		

**Year: 2010**

	Approved PILS Entitlement	PILS Revenue	SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)				
				Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	Total Variance	
January				\$ -	-\$ 105,404.83	0.55%	-\$ 48.31	\$ 177,040.09	\$ 71,635.26	
February				\$ -	-\$ 105,404.83	0.55%	-\$ 48.31	\$ 176,991.78	\$ 71,586.95	
March				\$ -	-\$ 105,404.83	0.55%	-\$ 48.31	\$ 176,943.47	\$ 71,538.64	
April				\$ -	-\$ 105,404.83	0.55%	-\$ 48.31	\$ 176,895.16	\$ 71,490.33	
May				\$ -	-\$ 105,404.83	0.55%	-\$ 48.31	\$ 176,846.85	\$ 71,442.02	
June				\$ -	-\$ 105,404.83	0.55%	-\$ 48.31	\$ 176,798.53	\$ 71,393.70	
July				\$ -	-\$ 105,404.83	0.89%	-\$ 78.18	\$ 176,720.36	\$ 71,315.53	
August				\$ -	-\$ 105,404.83	0.89%	-\$ 78.18	\$ 176,642.18	\$ 71,237.35	
September				\$ -	-\$ 105,404.83	0.89%	-\$ 78.18	\$ 176,564.01	\$ 71,159.18	
October				\$ -	-\$ 105,404.83	1.20%	-\$ 105.40	\$ 176,458.60	\$ 71,053.77	
November				\$ -	-\$ 105,404.83	1.20%	-\$ 105.40	\$ 176,353.20	\$ 70,948.37	
December				\$ -	-\$ 105,404.83	1.20%	-\$ 105.40	\$ 176,247.79	\$ 70,842.96	
Total	\$ -	\$ -	\$ -	\$ -			-\$ 840.60			

**Year: 2011**

	Approved PILS Entitlement	PILS Revenue	SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)				Total Variance
				Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative		
January				\$ -	-\$ 105,404.83	1.47%	-\$ 129.12	\$ 176,118.67	\$ 70,713.84	
February				\$ -	-\$ 105,404.83	1.47%	-\$ 129.12	\$ 175,989.55	\$ 70,584.72	
March				\$ -	-\$ 105,404.83	1.47%	-\$ 129.12	\$ 175,860.43	\$ 70,455.60	
April				\$ -	-\$ 105,404.83	1.47%	-\$ 129.12	\$ 175,731.31	\$ 70,326.48	
May				\$ -	-\$ 105,404.83	1.47%	-\$ 129.12	\$ 175,602.19	\$ 70,197.36	
June				\$ -	-\$ 105,404.83	1.47%	-\$ 129.12	\$ 175,473.07	\$ 70,068.24	
July				\$ -	-\$ 105,404.83	1.47%	-\$ 129.12	\$ 175,343.95	\$ 69,939.12	
August				\$ -	-\$ 105,404.83	1.47%	-\$ 129.12	\$ 175,214.83	\$ 69,810.00	
September				\$ -	-\$ 105,404.83	1.47%	-\$ 129.12	\$ 175,085.71	\$ 69,680.88	
October				\$ -	-\$ 105,404.83	1.47%	-\$ 129.12	\$ 174,956.59	\$ 69,551.76	
November				\$ -	-\$ 105,404.83	1.47%	-\$ 129.12	\$ 174,827.46	\$ 69,422.63	
December				\$ -	-\$ 105,404.83	1.47%	-\$ 129.12	\$ 174,698.34	\$ 69,293.51	
Total	\$ -	\$ -	\$ -	\$ -	\$ -		-\$ 1,549.45			

**Year: 2012**

	Approved PILS Entitlement	PILS Revenue	SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)				Total Variance			
				Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative					
January				\$	-	-\$	1.47%	-\$	129.12	\$	174,569.22	\$	69,164.39
February				\$	-	-\$	1.47%	-\$	129.12	\$	174,440.10	\$	69,035.27
March				\$	-	-\$	1.47%	-\$	129.12	\$	174,310.98	\$	68,906.15
April				\$	-	-\$	1.47%	-\$	129.12	\$	174,181.86	\$	68,777.03
<b>Total</b>	\$	-	\$	-	\$	-		-\$	516.48				

## Cambridge and North Dumfries Hydro Inc. 1562 Deferred PILS - Continuity Schedule

Year: **Q4 2001**

	Approved PILS		SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
	Entitlement	PILS Revenue		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
October	\$ 236,994.67	\$ -		\$ 236,994.67	\$ 236,994.67	7.25%	\$ -	\$ -	\$ 236,994.67
November	\$ 236,994.67	\$ -		\$ 236,994.67	\$ 473,989.33	7.25%	\$ 1,431.84	\$ 1,431.84	\$ 475,421.18
December	\$ 236,994.67	\$ -		\$ 236,994.67	\$ 710,984.00	7.25%	\$ 2,863.69	\$ 4,295.53	\$ 715,279.53
<b>Total</b>	\$ 710,984.00	\$ -	\$ -	\$ 710,984.00			\$ 4,295.53		

Year: **2002**

	Approved PILS		SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
	Entitlement	PILS Revenue		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January	\$ 224,007.17	\$ -		\$ 224,007.17	\$ 934,991.17	7.25%	\$ 4,295.53	\$ 8,591.06	\$ 943,582.22
February	\$ 224,007.17	\$ -		\$ 224,007.17	\$ 1,158,998.33	7.25%	\$ 5,648.90	\$ 14,239.96	\$ 1,173,238.29
March	\$ 224,007.17	\$ 96,175.27		\$ 127,831.89	\$ 1,286,830.23	7.25%	\$ 7,002.28	\$ 21,242.24	\$ 1,308,072.47
April	\$ 224,007.17	\$ 227,128.07		\$ 3,120.90	\$ 1,283,709.33	7.25%	\$ 7,774.60	\$ 29,016.84	\$ 1,312,726.17
May	\$ 224,007.17	\$ 292,398.56		\$ 68,391.40	\$ 1,215,317.93	7.25%	\$ 7,755.74	\$ 36,772.59	\$ 1,252,090.51
June	\$ 224,007.17	\$ 228,767.95		\$ 4,760.78	\$ 1,210,557.14	7.25%	\$ 7,342.55	\$ 44,115.13	\$ 1,254,672.28
July	\$ 224,007.17	\$ 242,178.57	\$ -	\$ 18,171.41	\$ 1,192,385.74	7.25%	\$ 7,313.78	\$ 51,428.91	\$ 1,243,814.65
August	\$ 224,007.17	\$ 302,695.68		\$ 78,688.52	\$ 1,113,697.22	7.25%	\$ 7,204.00	\$ 58,632.91	\$ 1,172,330.13
September	\$ 224,007.17	\$ 305,073.62		\$ 81,066.46	\$ 1,032,630.76	7.25%	\$ 6,728.59	\$ 65,361.50	\$ 1,097,992.26
October	\$ 224,007.17	\$ 345,431.14		\$ 121,423.98	\$ 911,206.79	7.25%	\$ 6,238.81	\$ 71,600.31	\$ 982,807.10
November	\$ 224,007.17	\$ 266,793.33		\$ 42,786.16	\$ 868,420.63	7.25%	\$ 5,505.21	\$ 77,105.52	\$ 945,526.14
December	\$ 224,007.17	\$ 257,223.72		\$ 33,216.55	\$ 835,204.07	7.25%	\$ 5,246.71	\$ 82,352.23	\$ 917,556.30
<b>Total</b>	\$ 2,688,086.00	\$ 2,563,865.93	\$ -	\$ 124,220.07			\$ 78,056.70		

Year: **2003**

	Approved PILS		SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
	Entitlement	PILS Revenue		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January	\$ 283,255.83	\$ 297,703.48		\$ 14,447.65	\$ 820,756.43	7.25%	\$ 5,046.02	\$ 87,398.25	\$ 908,154.68
February	\$ 283,255.83	\$ 349,849.46		\$ 66,593.63	\$ 754,162.79	7.25%	\$ 4,958.74	\$ 92,356.99	\$ 846,519.78
March	\$ 283,255.83	\$ 312,866.68		\$ 29,610.85	\$ 724,551.95	7.25%	\$ 4,556.40	\$ 96,913.39	\$ 821,465.33
April	\$ 283,255.83	\$ 300,780.78		\$ 17,524.94	\$ 707,027.00	7.25%	\$ 4,377.50	\$ 101,290.89	\$ 808,317.89
May	\$ 283,255.83	\$ 278,734.84		\$ 4,520.99	\$ 711,547.99	7.25%	\$ 4,271.62	\$ 105,562.51	\$ 817,110.50
June	\$ 283,255.83	\$ 267,035.00		\$ 16,220.83	\$ 727,768.82	7.25%	\$ 4,298.94	\$ 109,861.45	\$ 837,630.27
July	\$ 283,255.83	\$ 286,248.94	\$ -	\$ 2,993.11	\$ 724,775.72	7.25%	\$ 4,396.94	\$ 114,258.38	\$ 839,034.10
August	\$ 283,255.83	\$ 274,067.78		\$ 9,188.06	\$ 733,963.77	7.25%	\$ 4,378.85	\$ 118,637.24	\$ 852,601.01
September	\$ 283,255.83	\$ 302,847.78		\$ 19,591.95	\$ 714,371.82	7.25%	\$ 4,434.36	\$ 123,071.60	\$ 837,443.42
October	\$ 283,255.83	\$ 319,001.46		\$ 35,745.63	\$ 678,626.19	7.25%	\$ 4,316.00	\$ 127,387.60	\$ 806,013.79
November	\$ 283,255.83	\$ 278,055.14		\$ 5,200.69	\$ 683,826.88	7.25%	\$ 4,100.03	\$ 131,487.63	\$ 815,314.51
December	\$ 283,255.83	\$ 299,133.14		\$ 15,877.31	\$ 667,949.58	7.25%	\$ 4,131.45	\$ 135,619.08	\$ 803,568.66
<b>Total</b>	\$ 3,399,070.00	\$ 3,566,324.49	\$ -	\$ 167,254.49			\$ 53,266.86		

Year: **2004**

	Approved PILS		SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
	Entitlement	PILS Revenue		Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January	\$ 283,255.83	\$ 313,583.10		\$ 30,327.26	\$ 637,622.32	7.25%	\$ 4,035.53	\$ 139,654.61	\$ 777,276.93
February	\$ 283,255.83	\$ 301,076.00		\$ 17,820.17	\$ 619,802.15	7.25%	\$ 3,852.30	\$ 143,506.91	\$ 763,309.06
March	\$ 283,255.83	\$ 318,849.78		\$ 35,593.95	\$ 584,208.20	7.25%	\$ 3,744.64	\$ 147,251.55	\$ 731,459.76
April	\$ 224,007.17	\$ 260,015.23		\$ 36,008.07	\$ 548,200.14	7.25%	\$ 3,529.59	\$ 150,781.14	\$ 698,981.28
May	\$ 224,007.17	\$ 211,474.22		\$ 12,532.95	\$ 560,733.09	7.25%	\$ 3,312.04	\$ 154,093.19	\$ 714,826.27
June	\$ 224,007.17	\$ 196,419.81		\$ 27,587.35	\$ 588,320.44	7.25%	\$ 3,387.76	\$ 157,480.95	\$ 745,801.39
July	\$ 224,007.17	\$ 201,975.40	\$ 115,730.00	\$ 93,698.23	\$ 494,622.21	7.25%	\$ 3,554.44	\$ 161,035.38	\$ 655,657.60
August	\$ 224,007.17	\$ 204,675.78		\$ 19,331.39	\$ 513,953.60	7.25%	\$ 2,988.34	\$ 164,023.73	\$ 677,977.33
September	\$ 224,007.17	\$ 219,417.91		\$ 4,589.26	\$ 518,542.86	7.25%	\$ 3,105.14	\$ 167,128.86	\$ 685,671.72
October	\$ 224,007.17	\$ 191,563.58		\$ 32,443.58	\$ 550,986.44	7.25%	\$ 3,132.86	\$ 170,261.73	\$ 721,248.17
November	\$ 224,007.17	\$ 191,120.79		\$ 32,886.37	\$ 583,872.82	7.25%	\$ 3,328.88	\$ 173,590.60	\$ 757,463.42
December	\$ 224,007.17	\$ 196,633.01		\$ 27,374.16	\$ 611,246.98	7.25%	\$ 3,527.56	\$ 177,118.17	\$ 788,365.15
<b>Total</b>	\$ 2,865,832.00	\$ 2,806,804.60	\$ 115,730.00	\$ 56,702.60			\$ 41,499.08		

## Cambridge and North Dumfries Hydro Inc. 1562 Deferred PILS - Continuity Schedule

Year: 2005

	Approved PILS		SIMPILS True-Up	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
	Entitlement	PILS Revenue	Adjustments (neg = CR)	Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January	\$ 224,007.17	\$ 214,590.01		\$ 9,417.15	\$ 620,664.14	7.25%	\$ 3,692.95	\$ 180,811.12	\$ 801,475.25
February	\$ 224,007.17	\$ 230,803.83		\$ 6,796.66	\$ 613,867.47	7.25%	\$ 3,749.85	\$ 184,560.96	\$ 798,428.44
March	\$ 224,007.17	\$ 222,805.56		\$ 1,201.61	\$ 615,069.08	7.25%	\$ 3,708.78	\$ 188,269.75	\$ 803,338.83
April	\$ 220,141.42	\$ 247,324.79		\$ 27,183.37	\$ 587,885.71	7.25%	\$ 3,716.04	\$ 191,985.79	\$ 779,871.50
May	\$ 220,141.42	\$ 197,929.57		\$ 22,211.84	\$ 610,097.55	7.25%	\$ 3,551.81	\$ 195,537.60	\$ 805,635.15
June	\$ 220,141.42	\$ 228,733.02		\$ 8,591.60	\$ 601,505.95	7.25%	\$ 3,686.01	\$ 199,223.60	\$ 800,729.55
July	\$ 220,141.42	\$ 216,506.51	\$ 208,272.00	\$ 204,637.10	\$ 396,868.85	7.25%	\$ 3,634.10	\$ 202,857.70	\$ 599,726.56
August	\$ 220,141.42	\$ 309,136.26		\$ 88,994.84	\$ 307,874.01	7.25%	\$ 2,397.75	\$ 205,255.45	\$ 513,129.46
September	\$ 220,141.42	\$ 253,987.21		\$ 33,845.79	\$ 274,028.21	7.25%	\$ 1,860.07	\$ 207,115.52	\$ 481,143.74
October	\$ 220,141.42	\$ 236,523.52		\$ 16,382.10	\$ 257,646.11	7.25%	\$ 1,655.59	\$ 208,771.11	\$ 466,417.23
November	\$ 220,141.42	\$ 207,775.92		\$ 12,365.50	\$ 270,011.61	7.25%	\$ 1,556.61	\$ 210,327.72	\$ 480,339.33
December	\$ 220,141.42	\$ 177,288.61		\$ 42,852.80	\$ 312,864.41	7.25%	\$ 1,631.32	\$ 211,959.04	\$ 524,823.46
<b>Total</b>	\$ 2,653,294.25	\$ 2,743,404.82	\$ 208,272.00	\$ 298,382.57			\$ 34,840.88		

Year: 2006

	Approved PILS		SIMPILS True-Up	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
	Entitlement	PILS Revenue	Adjustments (neg = CR)	Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January	\$ 220,141.42	\$ 252,705.83		\$ 32,564.41	\$ 280,300.00	7.25%	\$ 1,890.22	\$ 213,849.27	\$ 494,149.27
February	\$ 220,141.42	\$ 255,208.65		\$ 35,067.23	\$ 245,232.77	7.25%	\$ 1,693.48	\$ 215,542.75	\$ 460,775.51
March	\$ 220,141.42	\$ 247,767.17		\$ 27,625.75	\$ 217,607.02	7.25%	\$ 1,481.61	\$ 217,024.36	\$ 434,631.38
April	\$ 220,141.42	\$ 204,255.70		\$ 15,885.72	\$ 233,492.74	7.25%	\$ 1,314.71	\$ 218,339.07	\$ 451,831.81
May	\$ 220,141.42	\$ 145,465.96		\$ 145,465.96	\$ 88,026.77	4.14%	\$ 805.55	\$ 219,144.62	\$ 307,171.39
June	\$ 220,141.42	\$ 34,326.86		\$ 34,326.86	\$ 53,699.92	4.14%	\$ 303.69	\$ 219,448.31	\$ 273,148.23
July			\$ 22,507.00	\$ 22,507.00	\$ 76,206.92	4.59%	\$ 205.40	\$ 219,653.71	\$ 295,860.63
August				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 219,945.21	\$ 296,152.12
September				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 220,236.70	\$ 296,443.62
October				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 220,528.19	\$ 296,735.11
November				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 220,819.68	\$ 297,026.60
December				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 221,111.17	\$ 297,318.09
<b>Total</b>	\$ 880,565.67	\$ 1,139,730.16	\$ 22,507.00	\$ 236,657.49			\$ 9,152.13		

Note: CNDHI did not have any LCT included in approved PILS entitlement, therefore no adjustment to revenue required.

Year: 2007

	Approved PILS		SIMPILS True-Up	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
	Entitlement	PILS Revenue	Adjustments (neg = CR)	Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 221,402.66	\$ 297,609.58
February				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 221,694.15	\$ 297,901.07
March				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 221,985.65	\$ 298,192.57
April				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 222,277.14	\$ 298,484.06
May				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 222,568.63	\$ 298,775.55
June				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 222,860.12	\$ 299,067.04
July				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 223,151.61	\$ 299,358.53
August				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 223,443.10	\$ 299,650.02
September				\$ -	\$ 76,206.92	4.59%	\$ 291.49	\$ 223,734.59	\$ 299,941.51
October				\$ -	\$ 76,206.92	5.14%	\$ 326.42	\$ 224,061.01	\$ 300,267.93
November				\$ -	\$ 76,206.92	5.14%	\$ 326.42	\$ 224,387.43	\$ 300,594.35
December				\$ -	\$ 76,206.92	5.14%	\$ 326.42	\$ 224,713.85	\$ 300,920.77
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,602.68		

Year: 2008

	Approved PILS		SIMPILS True-Up	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
	Entitlement	PILS Revenue	Adjustments (neg = CR)	Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January				\$ -	\$ 76,206.92	5.14%	\$ 326.42	\$ 225,040.27	\$ 301,247.19
February				\$ -	\$ 76,206.92	5.14%	\$ 326.42	\$ 225,366.69	\$ 301,573.61
March				\$ -	\$ 76,206.92	5.14%	\$ 326.42	\$ 225,693.11	\$ 301,900.03
April				\$ -	\$ 76,206.92	4.08%	\$ 259.10	\$ 225,952.22	\$ 302,159.14
May				\$ -	\$ 76,206.92	4.08%	\$ 259.10	\$ 226,211.32	\$ 302,418.24
June				\$ -	\$ 76,206.92	4.08%	\$ 259.10	\$ 226,470.42	\$ 302,677.34
July				\$ -	\$ 76,206.92	3.35%	\$ 212.74	\$ 226,683.17	\$ 302,890.09
August				\$ -	\$ 76,206.92	3.35%	\$ 212.74	\$ 226,895.91	\$ 303,102.83
September				\$ -	\$ 76,206.92	3.35%	\$ 212.74	\$ 227,108.66	\$ 303,315.58
October				\$ -	\$ 76,206.92	3.35%	\$ 212.74	\$ 227,321.40	\$ 303,528.32
November				\$ -	\$ 76,206.92	3.35%	\$ 212.74	\$ 227,534.14	\$ 303,741.06
December				\$ -	\$ 76,206.92	3.35%	\$ 212.74	\$ 227,746.89	\$ 303,953.81
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,033.04		

## Cambridge and North Dumfries Hydro Inc. 1562 Deferred PILS - Continuity Schedule

**Year: 2009**

	Approved PILS Entitlement	PILS Revenue	SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
				Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January				\$ -	\$ 76,206.92	2.45%	\$ 155.59	\$ 227,902.48	\$ 304,109.40
February				\$ -	\$ 76,206.92	2.45%	\$ 155.59	\$ 228,058.07	\$ 304,264.99
March				\$ -	\$ 76,206.92	2.45%	\$ 155.59	\$ 228,213.66	\$ 304,420.58
April				\$ -	\$ 76,206.92	1.00%	\$ 63.51	\$ 228,277.16	\$ 304,484.08
May				\$ -	\$ 76,206.92	1.00%	\$ 63.51	\$ 228,340.67	\$ 304,547.59
June				\$ -	\$ 76,206.92	1.00%	\$ 63.51	\$ 228,404.17	\$ 304,611.09
July				\$ -	\$ 76,206.92	0.55%	\$ 34.93	\$ 228,439.10	\$ 304,646.02
August				\$ -	\$ 76,206.92	0.55%	\$ 34.93	\$ 228,474.03	\$ 304,680.95
September				\$ -	\$ 76,206.92	0.55%	\$ 34.93	\$ 228,508.96	\$ 304,715.88
October				\$ -	\$ 76,206.92	0.55%	\$ 34.93	\$ 228,543.89	\$ 304,750.81
November				\$ -	\$ 76,206.92	0.55%	\$ 34.93	\$ 228,578.81	\$ 304,785.73
December				\$ -	\$ 76,206.92	0.55%	\$ 34.93	\$ 228,613.74	\$ 304,820.66
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 866.85		

**Year: 2010**

	Approved PILS Entitlement	PILS Revenue	SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
				Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January				\$ -	\$ 76,206.92	0.55%	\$ 34.93	\$ 228,648.67	\$ 304,855.59
February				\$ -	\$ 76,206.92	0.55%	\$ 34.93	\$ 228,683.60	\$ 304,890.52
March				\$ -	\$ 76,206.92	0.55%	\$ 34.93	\$ 228,718.53	\$ 304,925.45
April				\$ -	\$ 76,206.92	0.55%	\$ 34.93	\$ 228,753.46	\$ 304,960.37
May				\$ -	\$ 76,206.92	0.55%	\$ 34.93	\$ 228,788.38	\$ 304,995.30
June				\$ -	\$ 76,206.92	0.55%	\$ 34.93	\$ 228,823.31	\$ 305,030.23
July				\$ -	\$ 76,206.92	0.89%	\$ 56.52	\$ 228,879.83	\$ 305,086.75
August				\$ -	\$ 76,206.92	0.89%	\$ 56.52	\$ 228,936.35	\$ 305,143.27
September				\$ -	\$ 76,206.92	0.89%	\$ 56.52	\$ 228,992.87	\$ 305,199.79
October				\$ -	\$ 76,206.92	1.20%	\$ 76.21	\$ 229,069.08	\$ 305,276.00
November				\$ -	\$ 76,206.92	1.20%	\$ 76.21	\$ 229,145.29	\$ 305,352.21
December				\$ -	\$ 76,206.92	1.20%	\$ 76.21	\$ 229,221.49	\$ 305,428.41
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 607.75		

**Year: 2011**

	Approved PILS Entitlement	PILS Revenue	SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
				Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 229,314.85	\$ 305,521.77
February				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 229,408.20	\$ 305,615.12
March				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 229,501.55	\$ 305,708.47
April				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 229,594.91	\$ 305,801.83
May				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 229,688.26	\$ 305,895.18
June				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 229,781.61	\$ 305,988.53
July				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 229,874.97	\$ 306,081.89
August				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 229,968.32	\$ 306,175.24
September				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 230,061.67	\$ 306,268.59
October				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 230,155.03	\$ 306,361.95
November				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 230,248.38	\$ 306,455.30
December				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 230,341.73	\$ 306,548.65
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,120.24		

**Year: 2012**

	Approved PILS Entitlement	PILS Revenue	SIMPILS True-Up Adjustments (neg = CR)	Variance (neg. = payable)		Interest Improvement (neg = payable)			Total Variance
				Monthly	Cumulative	Approved Interest Rate	Monthly	Cumulative	
January				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 230,435.09	\$ 306,642.01
February				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 230,528.44	\$ 306,735.36
March				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 230,621.79	\$ 306,828.71
April				\$ -	\$ 76,206.92	1.47%	\$ 93.35	\$ 230,715.15	\$ 306,922.07
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 373.41		

**2002 Rate Year**

Effective Date  
Conclusion Date

Mar. 1, 2002  
Mar. 31, 2004

Rate Class	Approved Rates		Q4 2001 PILS Portion		2002 PILS Portion		
	Fixed	Variable	Fixed	Variable	Fixed	Variable	
Residential	\$ 9.22	\$ 0.0116	\$ 0.36	\$ 0.000466	\$ 1.37	\$ 0.001761	(bi monthly billing, assumes a 75% / 25% allocation to new a
General Service < 50 kW	\$ 14.69	\$ 0.0111	\$ 0.83	\$ 0.000366	\$ 3.15	\$ 0.001384	(bi monthly billing, assumes a 75% / 25% allocation to new a
General Service > 50 kW	\$ 105.06	\$ 3.0529	\$ 3.78	\$ 0.126939	\$ 14.31	\$ 0.479929	(monthly billing, assumes a 50% / 50% split to new and old r
General Service > 50 kW (TOU)	\$ 792.27	\$ 2.5384	\$ 29.03	\$ 0.090724	\$ 109.76	\$ 0.343010	(monthly billing, assumes a 50% / 50% split to new and old r
Large Use	\$ 4,317.80	\$ 1.6704	\$ 143.78	\$ 0.069979	\$ 543.61	\$ 0.264578	(monthly billing, assumes a 50% / 50% split to new and old r
Street Lights	\$ 0.33	\$ 1.5989	\$ 0.02	\$ 0.102095	\$ 0.07	\$ 0.385999	(monthly billing, assumes a 50% / 50% split to new and old r

**Customer Counts**

Rate Class	2002									
	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Residential	38,725	38,810	38,896	38,981	39,067	39,152	39,238	39,323	39,409	39,494
General Service < 50 kW	4,083	4,099	4,115	4,132	4,148	4,164	4,180	4,197	4,213	4,229
General Service > 50 kW	609	611	612	614	615	616	618	619	621	622
General Service > 50 kW (TOU)	25	25	25	25	25	25	25	25	25	25
Large Use	3	3	3	3	3	3	3	3	3	3
Street Lights										

**Billing Determinants**

Rate Class	2002									
	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Residential	23,954,505	32,641,956	29,033,543	19,394,625	12,402,232	32,046,383	37,360,073	40,621,732	23,651,470	17,965,295
General Service < 50 kW	15,034,738	11,778,933	15,597,146	6,355,871	7,777,667	14,275,041	14,265,873	19,890,104	7,145,340	14,117,868
General Service > 50 kW	101,873	105,194	106,779	67,554	104,797	119,995	105,479	136,908	101,587	99,981
General Service > 50 kW (TOU)	46,432	46,446	49,970	46,863	49,210	47,029	46,943	46,453	51,936	41,214
Large Use	33,746	34,726	37,624	37,573	39,066	32,968	33,684	39,712	43,707	35,763
Street Lights	2,193	2,182	2,184	-	4,371	2,186	-	4,377	2,188	-

**Calculated PILS Revenue**

Rate Class	2002									
	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Residential	30,095	104,903	131,985	110,673	95,253	139,137	151,116	158,526	120,891	108,379
General Service < 50 kW	10,641	27,699	43,679	27,571	30,124	41,560	41,608	51,516	29,276	41,543
General Service > 50 kW	36,423	56,165	75,874	52,095	74,722	83,972	75,187	94,287	72,877	71,928
General Service > 50 kW (TOU)	11,804	23,615	25,144	23,796	24,814	23,868	23,831	23,618	25,996	21,346
Large Use	6,676	13,680	14,650	14,632	15,132	13,092	13,331	15,348	16,685	14,027
Street Lights	535	1,065	1,066	-	2,133	1,067	-	2,136	1,068	-
Total	96,175	227,128	292,399	228,768	242,179	302,696	305,074	345,431	266,793	257,224

ind old rates over a rate change period i.e. 75% of Mar 2002 billings relate to 2001 rate year and 25% relate to 2002 billings, 25% of April billings relate to 2001 Rate Year while 75% relate to 2002 rate year  
ind old rates over a rate change period i.e. 75% of Mar 2002 billings relate to 2001 rate year and 25% relate to 2002 billings, 25% of April billings relate to 2001 Rate Year while 75% relate to 2002 rate year) includes unmetered loa  
ates over a change period i.e. 50% of March billings relate to 2001 rate year and 50% relate to 2002 billings, 100% of april billing relate to 2002 yea  
ates over a change period i.e. 50% of March billings relate to 2001 rate year and 50% relate to 2002 billings, 100% of april billing relate to 2002 yea  
ates over a change period i.e. 50% of March billings relate to 2001 rate year and 50% relate to 2002 billings, 100% of april billing relate to 2002 yea  
ates over a change period i.e. 50% of March billings relate to 2001 rate year and 50% relate to 2002 billings, 100% of april billing relate to 2002 yea

2003												2004				
Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
39,602	39,711	39,819	39,928	40,036	40,145	40,253	40,361	40,470	40,578	40,687	40,795	40,843	40,891	40,939	40,987	41,045
4,233	4,238	4,242	4,247	4,251	4,256	4,260	4,264	4,269	4,273	4,278	4,282	4,292	4,302	4,312	4,322	4,332
625	628	631	634	637	641	644	647	650	653	656	659	661	663	665	666	667
25	25	25	25	25	26	26	26	26	26	26	26	26	26	26	26	26
3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

2003												2004				
Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
40,505,949	47,893,563	33,249,326	33,247,332	26,519,830	23,996,017	29,553,355	32,446,178	29,816,142	35,169,874	21,627,778	30,098,589	37,314,875	30,437,329	39,172,084	29,682,411	29,704,534
12,883,327	19,755,464	18,500,972	12,432,995	11,789,124	12,095,672	13,011,498	14,909,153	12,383,044	15,090,774	10,914,685	13,723,125	14,261,263	15,187,161	14,700,753	14,790,207	13,140,960
90,174	115,551	113,739	105,139	100,700	89,749	97,393	112,426	105,450	96,467	101,948	101,796	107,353	109,880	107,508	107,998	113,531
39,149	46,981	50,659	52,207	47,929	48,833	47,224	27,744	54,971	57,652	53,046	50,128	47,356	46,243	46,667	46,955	47,556
29,661	40,192	34,574	42,983	38,011	36,104	39,152	29,266	64,018	74,513	59,296	54,478	39,876	39,810	40,638	39,819	41,099
2,196	4,404	2,207	2,208	2,208	2,210	2,220	2,220	2,219	2,220	2,225	2,226	2,226	2,225	2,225	2,229	2,229

2003												2004				
Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
158,752	175,387	142,971	143,154	128,364	122,932	135,493	142,121	136,454	148,561	118,598	137,646	153,795	138,566	158,097	102,789	34,300
39,400	51,445	49,267	38,665	37,556	38,110	39,730	43,069	38,665	43,422	36,131	41,064	42,045	43,706	42,895	32,319	10,061
66,032	81,489	80,445	75,282	72,643	66,053	70,748	79,927	75,749	70,353	73,735	73,699	77,104	78,671	77,265	38,798	
20,462	23,870	25,477	26,160	24,316	24,720	24,034	15,596	27,417	28,591	26,605	25,351	24,149	23,666	23,850	11,987	
11,986	15,509	13,629	16,442	14,779	14,141	15,161	7,729	23,480	26,991	21,900	20,288	15,403	15,381	15,658	7,692	
1,072	2,150	1,077	1,078	1,077	1,078	1,084	1,084	1,083	1,084	1,086	1,086	1,086	1,086	1,086	544	
297,703	349,849	312,867	300,781	278,735	267,035	286,249	274,068	302,848	319,001	278,055	299,133	313,583	301,076	318,850	194,129	44,362

**2004 Rate Year**

Effective Date  
Conclusion Date

Apr. 1, 2004  
Feb. 28, 2005

Rate Class	Approved Rates		PILS Portion	
	Fixed	Variable	Fixed	Variable
Residential	\$ 9.22	\$ 0.0117	\$ -	\$ 0.004008
General Service < 50 kW	\$ 14.69	\$ 0.0106	\$ -	\$ 0.001217
General Service > 50 kW	\$ 105.06	\$ 2.8999	\$ -	\$ 0.367275
General Service > 50 kW (TOU)	\$ 792.27	\$ 2.4154	\$ -	\$ 0.229464
Large Use	\$ 4,317.80	\$ 2.0217	\$ -	\$ 0.283774
Street Lights	\$ 0.33	\$ 1.2260	\$ -	\$ 0.693058

includes unmetered loads

**Billing Determinants**

Rate Class	2004										2005			
	April	May	June	July	Aug	Sept	Oct	Nov	Dec		Jan	Feb	Mar	Apr
Residential	29,682,411	29,704,534	27,993,592	29,197,891	29,730,609	33,484,546	25,835,678	27,682,870	28,123,891		33,043,533	35,992,593	32,760,981	36,063,239
General Service < 50 kW	14,790,207	13,140,960	13,750,780	13,018,821	14,261,744	12,348,849	14,936,993	11,209,010	14,840,546		13,397,575	16,526,677	13,065,446	16,745,271
General Service > 50 kW	107,998	113,531	114,664	116,399	114,325	118,647	119,963	111,400	109,973		111,625	113,325	113,263	110,430
General Service > 50 kW (TOU)	46,955	47,556	49,736	51,043	50,393	51,299	51,732	53,864	53,373		51,457	51,569	51,040	51,147
Large Use	39,819	41,099	43,717	46,121	45,995	46,795	43,532	41,218	41,085		40,465	40,225	40,817	40,501
Street Lights	2,229	2,229	2,228	2,228	2,227	2,226	2,226	2,229	2,229		2,231	2,235	2,237	2,242

**Calculated PILS Revenue**

Rate Class	2004										2005			
	April	May	June	July	Aug	Sept	Oct	Nov	Dec		Jan	Feb	Mar	Apr
Residential	29,745	89,303	112,212	117,039	119,175	134,222	103,562	110,966	112,734		132,455	144,276	98,492	36,140
General Service < 50 kW	4,499	11,992	16,732	15,841	17,353	15,026	18,175	13,639	18,058		16,302	20,109	11,923	5,094
General Service > 50 kW	19,833	41,697	42,113	42,750	41,989	43,576	44,060	40,914	40,390		40,997	41,621	20,799	
General Service > 50 kW (TOU)	5,387	10,912	11,413	11,713	11,563	11,771	11,871	12,360	12,247		11,808	11,833	5,856	
Large Use	5,650	11,663	12,406	13,088	13,052	13,279	12,353	11,697	11,659		11,483	11,415	5,791	
Street Lights	772	1,545	1,544	1,544	1,543	1,543	1,543	1,545	1,545		1,546	1,549	775	
Total	65,886	167,113	196,420	201,975	204,676	219,418	191,564	191,121	196,633		214,590	230,804	143,637	41,234



**2005 Rate Year**

Effective Date **Mar. 1, 2005**  
 Conclusion Date **Apr. 30, 2006**

Rate Class	Approved Rates		PILS Portion	
	Fixed	Variable	Fixed	Variable
Residential	\$ 8.82	\$ 0.0149	\$ -	\$ 0.0033
General Service < 50 kW	\$ 12.61	\$ 0.0139	\$ -	\$ 0.0024
General Service > 50 kW	\$ 102.36	\$ 3.6281	\$ -	\$ 0.5724
General Service > 50 kW (TOU)	\$ 769.11	\$ 2.9428	\$ -	\$ 0.2975
Large Use	\$ 4,272.80	\$ 1.9941	\$ -	\$ 0.1990
Street Lights	\$ 0.27	\$ 1.8927	\$ -	\$ 0.4260

**Billing Determinants**

Rate Class	2005										2006					
	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Residential	32,760,981	36,063,239	25,339,487	31,538,290	28,708,855	44,374,286	35,176,453	34,589,658	26,267,159	25,653,509	27,816,978	42,253,231	34,293,002	30,067,057	31,017,459	30,141,646
General Service < 50 kW	13,065,446	16,745,271	11,549,901	15,468,688	11,394,124	22,181,578	16,870,703	11,441,383	10,935,790	10,007,633	19,879,325	15,536,336	16,745,181	12,079,877	15,311,634	16,085,519
General Service > 50 kW	113,263	110,430	109,671	108,172	116,592	145,704	119,749	119,466	118,417	75,505	154,379	95,853	123,481	90,660	101,313	117,789
General Service > 50 kW (TOU)	51,040	51,147	51,459	58,040	60,676	55,922	65,119	59,548	59,074	56,975	54,708	53,325	53,450	54,316	55,955	59,597
Large Use	40,817	40,501	41,492	41,398	47,904	48,486	47,733	45,041	46,721	41,476	40,942	40,832	39,335	39,981	39,966	47,470
Street Lights	2,237	2,242	2,243	2,243	2,243	2,242	2,242	2,251	2,256	2,255	2,254	2,173	2,170	2,170	2,171	2,177

**Calculated PILS Revenue**

Rate Class	2005										2006					
	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Residential	26,683	88,116	82,552	102,747	93,529	144,564	114,599	112,688	85,574	83,575	90,623	137,654	111,721	97,954	75,787	24,549
General Service < 50 kW	7,942	30,536	28,083	37,611	27,704	53,933	41,020	27,819	26,590	24,333	48,335	37,775	40,715	29,371	27,922	9,778
General Service > 50 kW	32,416	63,211	62,776	61,918	66,738	83,402	68,545	68,383	67,783	43,220	88,367	54,867	70,681	51,894	28,596	
General Service > 50 kW (TOU)	7,591	15,214	15,307	17,264	18,048	16,634	19,370	17,713	17,572	16,947	16,273	15,862	15,899	16,157	8,322	
Large Use	4,061	8,059	8,256	8,238	9,532	9,648	9,498	8,962	9,297	8,253	8,147	8,125	7,827	7,956	3,976	
Street Lights	476	955	956	955	955	955	955	959	961	961	960	925	924	924	462	
Total	79,169	206,091	197,930	228,733	216,507	309,136	253,987	236,524	207,776	177,289	252,706	255,209	247,767	204,256	145,466	34,327