

**Oshawa**



**PUC Networks Inc.**

100 Simcoe Street South, Oshawa, Ontario L1H 7M7 • Tel. (905) 723-4623 • Fax (905) 723-7947 • E-mail [contactus@opuc.on.ca](mailto:contactus@opuc.on.ca)

January 4, 2012

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

**Re: Oshawa PUC Networks Inc. (ED-2002-0560)**  
**2012 Cost of Service Rate Application**  
**(EB-2011-0073)**  
**Oshawa\_SUB\_Revised\_DRO\_2012 COS\_20121223**

Dear Ms. Walli:

Please find accompanying this letter a copy of Oshawa PUC Networks Inc.'s "**revised**" *Appendix G - Deferral and Variance Account Rate Riders* to its "Revised" Draft Rate Order filed on December 23, 2011.

*Appendix G* as originally filed on December 23, 2011, has been "**revised**" to include the disposition of "Sub-account HST / OVAT Input Tax Credits" of Account 1592 to record the ITC savings arising from the implementation of the HST on July 1, 2010. The disposition amount is a credit balance of \$40,874.

An electronic copy of this document has been filed through the Board's RESS web portal. Two hard copies will be forwarded to the Ontario Energy Board office by courier.

Yours truly,

Phil Martin

VP, Finance & Regulatory Compliance  
Phone: (905) 723-4626 ext 5250  
Email: [pmartin@opuc.on.ca](mailto:pmartin@opuc.on.ca)

## **“Revised” Appendix G**

### **Deferral and Variance Account Rate Riders**

**Rate Riders Calculation : Deferral/Variance Account Disposition (2012) - effective until December 31, 2015**

<b>Deferral and Variance Accounts:</b>	<b>Disposition Amount</b>	<b>Allocator</b>	<b>Residential</b>	<b>GS &lt; 50 kW</b>	<b>GS 50 to 999 kW (I1 &amp; I4)</b>	<b>GS 1,000 to 4,999 kW (I2)</b>	<b>Large Use (I3)</b>	<b>Unmetered Scattered Loads</b>	<b>Sentinel Lights</b>	<b>Street Lighting</b>
WMSC - Account 1580	(1,195,583)	kWh	(532,804)	(142,010)	(385,681)	(83,900)	(35,849)	(3,443)	(41)	(11,854)
One-Time WMSC - Account 1582	63,623	kWh	28,353	7,557	20,524	4,465	1,908	183	2	631
Network - Account 1584	1,369,978	kWh	610,522	162,724	441,938	96,139	41,078	3,946	47	13,583
Connection - Account 1586	(153,887)	kWh	(68,579)	(18,279)	(49,642)	(10,799)	(4,614)	(443)	(5)	(1,526)
Power - Account 1588 (excl Global Adjustment)	49,496	kWh	22,058	5,879	15,967	3,473	1,484	143	2	491
Power - Account 1588 subAcct Global Adjustment	(468,212)	non RPP kWh	(34,927)	(55,614)	(279,703)	(60,846)	(25,998)	(2,497)	(30)	(8,596)
RARA - Account 1590	6,114	kWh	2,725	726	1,972	429	183	18	0	61
<b>Subtotal - RSVA</b>	<b>(328,470)</b>		<b>27,348</b>	<b>(39,015)</b>	<b>(234,624)</b>	<b>(51,040)</b>	<b>(21,808)</b>	<b>(2,095)</b>	<b>(25)</b>	<b>(7,211)</b>
Other - SubAccount Ampco Motion Costs Acct 1508	49,111	Dx Revenue	28,937	6,929	9,434	1,254	532	147	5	1,874
Other - SubAccount Acsys Deferred Revenue Acct 1508	(25,916)	Dx Revenue	(15,270)	(3,657)	(4,978)	(662)	(281)	(78)	(3)	(989)
Other - Sub-Account Deferred IFRS Transition Costs	170,428	Dx Revenue	100,418	24,047	32,737	4,351	1,845	512	17	6,502
Other - Deferred PILS	1,207,581	Dx Revenue	711,515	170,386	231,960	30,829	13,071	3,625	121	46,074
Other - HST/OVAT ITC's - Account 1592	(40,874)	Dx Revenue	(24,083)	(5,767)	(7,851)	(1,043)	(442)	(123)	(4)	(1,559)
<b>Subtotal - Non RSVA, Variable</b>	<b>1,360,331</b>		<b>801,516</b>	<b>191,938</b>	<b>261,302</b>	<b>34,729</b>	<b>14,724</b>	<b>4,084</b>	<b>136</b>	<b>51,902</b>
<b>Total to be Recovered</b>	<b>1,031,860</b>		<b>828,864</b>	<b>152,923</b>	<b>26,678</b>	<b>(16,311)</b>	<b>(7,084)</b>	<b>1,989</b>	<b>111</b>	<b>44,691</b>
Balance to be collected or refunded, Variable	1,031,860		828,864	152,923	26,678	(16,311)	(7,084)	1,989	111	44,691
Balance to be collected or refunded, Fixed	0		0	0	0	0	0	0	0	0
Number of years for Variable	4									
Number of years for Fixed	4									
Balance to be collected or refunded per year, Variable	257,965		207,216	38,231	6,669	(4,078)	(1,771)	497	28	11,173
Balance to be collected or refunded per year, Fixed	0		0	0	0	0	0	0	0	0
<b>Deferral and Variance Account Rate Riders, Variable</b>			<b>0.0004</b>	<b>0.0003</b>	<b>0.0073</b>	<b>(0.0244)</b>	<b>(0.0251)</b>	<b>0.0002</b>	<b>0.2409</b>	<b>0.3779</b>
Billing Determinants			kWh	kWh	kW	kW	kW	kWh	kW	kW
Deferral and Variance Account Rate Riders, Fixed (per mth)			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

**Note :**

Per Revised Draft Rate Order December 23, 2011	0.0004	0.0003	0.0094	(0.0228)	(0.0235)	0.0002	0.2498	0.3910
Change - Increase / (Decrease)	(0.0000)	(0.0000)	(0.0021)	(0.0016)	(0.0016)	(0.0000)	(0.0089)	(0.0132)