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January 27, 2012

VIA RESS and Overnight Courier

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P. O. Box 2319
2300 Yonge Street, Suite 2700
Toronto, Ontario M4P 1E4

Dear Ms. Walli:

**Re: Enersource Hydro Mississauga Inc. Application for Distribution
Rates Effective May 1, 2012
Board File No. EB-2011-0100
Responses to Board Staff Interrogatories**

Please find enclosed responses to Board Staff Interrogatories.

Two original versions of the additional evidence will be sent to the Ontario Energy Board in addition to filing via RESS.

If you have any questions please do not hesitate to contact me.

Yours truly,

Original Signed By

Gia M. DeJulio
Director, Regulatory Affairs

c. Georgette Vlahos (Case Manager)
Ljuba Djurdjevic (Board Counsel)
All Intervenors of Record (EB-2011-0100)

Dan Pastoric, Executive Vice-President and Chief Operating Officer
Norm Wolff, Executive Vice-President and Chief Financial Officer

Enersource Hydro Mississauga Inc. Responses to Board Staff Interrogatories

RTSR Workform

Interrogatory #1

Ref: A portion of the RTSR Workform, Tab 4

Rate Class	Unit	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW
Residential	kWh	1,586,325,915	
General Service Less Than 50 kW	kWh	661,116,282	
Small Commercial and USL - per connection	kWh	11,516,322	
General Service 50 to 499 kW	kW	2,130,676,736	6,303,886
General Service 500 to 4,999 kW	kW	2,207,078,156	5,084,891
Large Use > 5000 kW	kW	1,072,366,029	1,831,545
Street Lighting	kW	39,595,309	111,465

Board staff has been unable to verify the figures entered in the column "Non-Loss Adjusted Metered kWh" for the rate classes "General Service Less Than 50 kW" and "Small Commercial and USL – per connection" to Enersource's RRR 2.1.5 filings.

- (A) If Enersource believes the figures entered are correct, please confirm, and provide evidence for these figures.
- (B) If the answer to (A) is no, please confirm, and Board staff will update the workform with the numbers reported in Enersource's RRR 2.1.5 filings.

Response:

Enersource confirms that the figures are correct. The differences from Enersource's RRR 2.1.5 filings is a result of the different customer class groupings required by the RRR 2.1.5 template and the customer class groupings required at Tab 4 of the RTSR Workform. A reconciliation of the USL, Small Commercial and General Service Less Than 50 kW classes, as reflected in Tab 4 of the RTRTS Workform and RRR 2.1.5 Customers, Demand and Revenues, is as follows:

Table 1: Reconciliation to RTSR Workform, Tab 4

	Actual Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kWh as reported in RTSR Workform, Tab 4	Difference
USL	10,986,351	-	10,986,351
Small Commercial	529,971	-	529,971
Small Commercial and USL	-	11,516,322	(11,516,322)
General Service Less Than 50 kW	661,116,282	661,116,282	-
Total	672,632,604	672,632,604	-

Table 2: Reconciliation to RRR 2.1.5

	Actual Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kWh as reported in RRR 2.1.5	Difference
USL	10,986,351	10,986,351	-
Small Commercial	529,971	-	529,971
General Service Less Than 50 kW	661,116,282	661,646,253	(529,971)
Total	672,632,604	672,632,604	-

Enersource Hydro Mississauga Inc. Responses to Board Staff Interrogatories

Interrogatory #2

Ref: A portion of the RTSR Workform, Tab 6

HYDRO ONE	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	192,729	\$2.24	\$ 431,713	192,856	\$0.50	\$ 96,427	192,856	\$1.39	\$ 268,070	\$ 364,496
February	196,390	\$2.24	\$ 444,394	196,702	\$0.50	\$ 98,351	196,702	\$1.39	\$ 273,405	\$ 375,351
March	185,080	\$2.24	\$ 414,534	185,863	\$0.50	\$ 92,931	185,863	\$1.39	\$ 258,350	\$ 351,866
April	187,223	\$2.28	\$ 426,358	188,048	\$0.51	\$ 95,454	188,048	\$1.40	\$ 263,267	\$ 359,722
May	236,934	\$2.65	\$ 627,875	238,592	\$0.56	\$ 132,948	238,592	\$1.50	\$ 357,888	\$ 490,836
June	212,669	\$2.65	\$ 563,573	214,369	\$0.55	\$ 117,882	214,369	\$1.50	\$ 321,554	\$ 439,435
July	218,062	\$2.65	\$ 577,864	222,858	\$0.55	\$ 122,556	222,858	\$1.50	\$ 334,287	\$ 456,843
August	198,281	\$2.65	\$ 525,445	212,201	\$0.54	\$ 115,396	212,201	\$1.50	\$ 318,302	\$ 433,688
September	212,494	\$2.65	\$ 563,109	217,077	\$0.55	\$ 119,411	217,077	\$1.50	\$ 325,616	\$ 445,027
October	187,867	\$2.65	\$ 497,848	191,337	\$0.55	\$ 104,691	191,337	\$1.50	\$ 287,006	\$ 391,697
November	186,032	\$2.65	\$ 492,985	191,586	\$0.54	\$ 104,069	191,586	\$1.50	\$ 287,379	\$ 391,448
December	178,248	\$2.65	\$ 472,357	178,248	\$0.53	\$ 94,723	178,248	\$1.50	\$ 267,372	\$ 362,095
Total	2,393,989	\$ 2.52	\$ 6,038,054	2,431,737	\$ 0.53	\$ 1,297,218	2,431,737	\$ 1.47	\$ 3,565,284	\$ 4,862,503

Board staff has been unable to verify the rates entered for "Line Connection" in the above portion of the RTSR Workform. Board staff notes that effective May 1, 2010, the Hydro One approved UTR was \$0.64.

- (A) If Enersource believes the above entries are correct, please confirm, and provide an explanation for the data.
- (B) If the answer to (A) is no, please confirm what the figures should be, and Board staff will make the necessary corrections to the model.

Response:

Enersource confirms that the Hydro One approved UTR, effective May 1, 2010, of \$0.64 is correct as noted by Board Staff.

Enersource has a total of four transformer stations for which it incurs RTSR charges from Hydro One. However, Enersource does not incur a Line Connection Charge for its Richview Transformer Station, which is connected directly to the Hydro One termination station.

The load data, or "units billed", under "Line Connection" in the noted portion of Tab 6 of the RTSR Workform included load data for Richview along with a charge rate of \$nil. This resulted in a lower calculated UTR than the approved rate of \$0.64.

Enersource has updated the 2010 Historical Load and Cost Data excluding the Richview load data from the Line Connection Charge calculation. This updated portion of Tab 6 of the RTSR Workform can be found below. This adjustment results in the approved UTR of \$0.64 to be correctly reflected as of May 1, 2010.

Updated Portion of the RTSR Workform, Tab 6

HYDRO	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	192,729	\$2.24	\$ 431,713	160,711	\$0.60	\$ 96,427	192,856	\$1.39	\$ 268,070	\$ 364,496
February	198,390	\$2.24	\$ 444,394	165,259	\$0.60	\$ 99,155	198,702	\$1.39	\$ 276,196	\$ 375,351
March	185,060	\$2.24	\$ 414,534	155,860	\$0.60	\$ 93,516	185,863	\$1.39	\$ 258,350	\$ 351,866
April	187,223	\$2.28	\$ 426,358	158,789	\$0.60	\$ 95,454	188,048	\$1.40	\$ 263,267	\$ 359,722
May	238,934	\$2.65	\$ 627,875	207,732	\$0.64	\$ 132,948	238,592	\$1.50	\$ 357,888	\$ 490,836
June	212,669	\$2.65	\$ 563,573	184,190	\$0.64	\$ 117,882	214,369	\$1.50	\$ 321,554	\$ 439,435
July	218,062	\$2.65	\$ 577,864	191,493	\$0.64	\$ 122,556	222,858	\$1.50	\$ 334,287	\$ 456,843
August	198,281	\$2.65	\$ 525,445	180,291	\$0.64	\$ 115,396	212,201	\$1.50	\$ 318,302	\$ 433,688
September	212,494	\$2.65	\$ 563,109	186,580	\$0.64	\$ 119,411	217,077	\$1.50	\$ 325,616	\$ 445,027
October	187,867	\$2.65	\$ 497,848	163,580	\$0.64	\$ 104,691	191,337	\$1.50	\$ 287,006	\$ 391,697
November	188,032	\$2.65	\$ 492,985	162,608	\$0.64	\$ 104,060	191,586	\$1.50	\$ 287,379	\$ 391,448
December	178,248	\$2.65	\$ 472,357	148,004	\$0.64	\$ 94,723	178,248	\$1.50	\$ 267,372	\$ 362,095
Total	2,383,909	\$ 2.52	\$ 6,038,054	2,086,097	\$ 0.63	\$ 1,297,218	2,431,737	\$ 1.47	\$ 3,565,284	\$ 4,862,503

**Enersource Hydro Mississauga Inc.
Responses to Board Staff Interrogatories**

Rate Generator

Interrogatory #3

Ref: Rate Generator, Tab 6

Ref: Current Tariff of Rates and Charges, effective May 1, 2011

Board staff notes that for the rate classes "General Service 50 to 499 kW", "General Service 500 to 4,999 kW", "Large Use > 5000 kW" and "Street Lighting", the units selected for all current rate riders entered on tab 6 (i.e. kWh) do not match Enersource's current Tariff of Rates and Charges. Board staff notes that on Enersource's current tariff sheet, the unit of measurement for each of the above rate classes is "kW".

- (A) If Enersource believes the above entries are correct, please confirm, and provide an explanation for the data.
- (B) If the answer to (A) is no, please confirm that the units of measurement selected should be "kW" and Board staff will make the necessary corrections to the model.

Response:

Enersource confirms that the units of measurement for rate classes "General Service 50 to 499 kW", "General Service 500 to 4,999 kW", "Large Use > 5000 kW" and "Street Lighting", selected for all current rate riders entered on Tab 6 of the 2012 IRM Rate Generator Model should be "kW" and not "kWh", matching Enersource's current tariff sheet.

Enersource Hydro Mississauga Inc. Responses to Board Staff Interrogatories

Interrogatory #4

Ref: A portion of the Rate Generator, Tab 10


Rate Class	Unit	Metered kWh	Metered kW	Billed kWh for Non-RPP Customers	Estimated kW for Non-RPP Customers	Distribution Revenue ¹
Residential	\$/kWh	1,586,325,915		227,960,898		41,771,959
General Service Less Than 50 kW	\$/kWh	661,116,282		129,852,674		15,042,425
Small Commercial and USL - per connection	\$/kWh	11,516,322		505,115		639,400
General Service 50 to 499 kW	\$/kW	2,130,676,736	6,303,886	1,813,111,283	5,364,327	29,605,200
General Service 500 to 4,999 kW	\$/kW	2,207,078,156	5,084,891	2,082,676,587	4,798,051	19,345,575
Large Use > 5000 kW	\$/kW	1,072,366,029	1,831,545	1,069,714,362	1,827,016	6,370,883
Street Lighting	\$/kW	39,595,309	111,465	41,020,546	115,477	1,913,755
Total		7,708,674,748	13,331,786	5,364,741,465	12,104,871	114,688,998

Board staff has been unable to reconcile the figures entered for each rate class for "Distribution Revenue" to Enersource's previous cost of service Settlement Agreement (EB-2007-0706).

- (A) If Enersource believes the above entries are correct, please confirm, and provide an explanation for data.
- (B) If the answer to (A) is no, please confirm what the correct figures should be, and Board staff will make the necessary adjustments to the model.

Response:

Enersource confirms that the above figures are correct. The Distribution Revenue as reflected on Tab 10 of the 2012 IRM Rate Generator by Customer Class is found on Page 107 of 146 of the Draft Rate Order dated Friday, March 28, 2008, Exhibit A/Schedule 4/Appendix C – Cost Allocation (EB-2007-0706) and is reproduced below.



COST ALLOCATION - Modified SCENARIO 3														
Customer Class	Based on Cost Allocation (Revenue to Cost Ratio)												Percentage Allocation of Fixed / Variable	
	RUN 1: Revenue to Cost Ratio ORIGINAL	RUN 1: Revenue to Cost Ratio Adj. TA	Allocate	Proposed Rev / Cost Ratio	Allocate Rev / Cost Ratio	Revised %	Per Cost Allocation	Fixed	Variable	Total	Percentage	Fixed	Variable	Total
RESIDENTIAL	87.7%	89.1%	102.7%	91.5%	\$ 41,733,889	37.1%	\$ 41,771,959	\$ 23,203,524	\$ 18,568,435	\$ 41,771,959	36.4%	55.5%	44.5%	100.0%
GENERAL SERVICE Less than 50 kW	113.6%	115.4%	96.1%	111.0%	\$ 15,026,296	13.4%	\$ 15,042,425	\$ 7,521,213	\$ 7,521,213	\$ 15,042,425	13.1%	50.0%	50.0%	100.0%
GENERAL SERVICE Other - 50 kW Small Commercial	149.9%	152.5%	72.8%	111.0%	\$ 636,817	0.6%	\$ 639,400	\$ 411,895	\$ 227,505	\$ 639,400	0.6%	64.4%	35.6%	100.0%
GENERAL SERVICE 50 kW - 499 kW	120.6%	122.0%	91.0%	111.0%	\$ 29,392,375	26.1%	\$ 29,605,200	\$ 3,262,677	\$ 26,342,524	\$ 29,605,200	25.8%	11.0%	89.0%	100.0%
GENERAL SERVICE 500 kW - 4999 kW	86.8%	82.1%	111.5%	91.5%	\$ 18,162,066	16.1%	\$ 19,345,575	\$ 8,469,365	\$ 10,876,209	\$ 19,345,575	16.9%	43.8%	56.2%	100.0%
GENERAL SERVICE Large Use (> 5000 kW)	137.2%	124.5%	89.2%	111.0%	\$ 5,677,127	5.0%	\$ 6,370,683	\$ 1,460,924	\$ 4,909,759	\$ 6,370,683	5.6%	22.9%	77.1%	100.0%
STREET LIGHTING	25.2%	25.6%	357.1%	91.5%	\$ 1,912,011	1.7%	\$ 1,913,755	\$ 760,189	\$ 1,153,566	\$ 1,913,755	1.7%	39.7%	60.3%	100.0%
Total					\$ 112,544,560	100.0%	\$ 114,688,998	\$ 45,083,787	\$ 69,599,211	\$ 114,688,998	100.0%	39.3%	60.7%	100.0%

The total Distribution Revenue by Customer Class is \$114.7M, which was approved by the Board in its Rate Order, on page 2, dated Friday April 18, 2008.

**Enersource Hydro Mississauga Inc.
 Responses to Board Staff Interrogatories**

Account 1521 – Special Purpose Charge

Interrogatory #5

Ref: EB-2011-0100, Manager's Summary, Tab 6, Pages 1-2

- (A) Please confirm what amount Enersource paid in regards to the SPC Assessment and provide a copy of the original invoice.
- (B) Please confirm Enersource's beginning and ending billing dates to customers for the SPC Assessment.
- (C) Please complete the following table related to the SPC.

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 Balance	Forecasted December 31, 2011 Year End Carrying Charges Balance	Forecasted Carrying Charges for 2012 (Jan.1 to Apr.30)	Total for Disposition (Principal & Interest)

Response:

- (A) Enersource confirms that a payment of \$3,015,604 was paid on July 30, 2010 to the Minister of Finance in regards to the SPC Assessment. The original invoice is provided at page 2 of this response.
- (B) Enersource confirms that the beginning and ending billing dates to customers for SPC Assessment was August 1, 2010 to July 31, 2011.
- (C) The completed table related to the SPC is found below:

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 Balance	Forecasted December 31, 2011 Year End Carrying Charges Balance	Forecasted Carrying Charges for 2012 (Jan.1 to Apr.30)	Total for Disposition (Principal & Interest)
\$3,015,604	(\$1,323,741)	\$13,228	\$1,691,863	\$13,228	(\$1,850,735)	\$6,868	(\$158,872)	\$20,096	(\$778)	(\$139,554)

#11079

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

To: Enersource Hydro Mississauga Inc.
3240 Mavis Road
Mississauga, ON L5C 3K1
Attn: Gia DeJulio, Director, Reg. Affairs

Item Description:

Assessment for Ministry of Energy and Infrastructure Conservation and Renewable Energy Program Costs.
Quote-part pour les coûts des programme de conservation et d'énergie renouvelable du ministère de l'Énergie et de l'Infrastructure.

Customer No./No du client 3208
Customer Site No./ N° d'emplacement du client 1061037
Invoice Date/Date de la facture April 16, 2010
Invoice No./ N° de la facture 50017
Due Date/ Date d'échéance July 30, 2010
Payment Amount/ Montant remis CAD \$ 3,015,604

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

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

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

Detach here/ Détacher ici



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

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

Enersource Hydro Mississauga Inc.
3240 Mavis Road
Mississauga, ON L5C 3K1
Attn: Gia DeJulio, Director, Reg. Affairs

Customer No. / N° du client 3208
Customer Site No./ N° d'emplacement du client 1061037
Invoice No./ N° de la facture 50017
Payment Amount / Montant remis CAD \$.

45 AR 50017

paid n July 30, 2010. \$ 1068087

**Enersource Hydro Mississauga Inc.
Responses to Board Staff Interrogatories**

Smart Meter Funding Adder ("SMFA")

Interrogatory #6

Ref: Manager's Summary, Tab 4, Page 2

Enersource documents that its delay in smart meter deployment is largely related to delays in getting 600 Volt meters that meet Measurement Canada standards and in testing these for compatibility with Enersource's collectors. Enersource also states that a limited number of Ontario distributors have 600 Volt meters. Enersource documents that it expects about \$950,000 in capital costs in 2012 for the conversion of 600 volt meters for affected customers.

- (A) How many customers with 600 volt meters does Enersource serve?
- (B) What is the capital cost per meter for these customers? Please explain what is driving these costs.
- (C) Please identify the customer class or classes involved and the number of affected customers in each class.

Response:

- (A) Enersource currently serves 1,506 customers with 600 volt meters.
- (B) Enersource forecasts an additional \$950,000 for capital investments in 2012. This investment is related to 1,506 600 volt meters and the acquisition of 300 additional residential meters. The cost per meter is \$586 for the 1,506 600 volt meters and \$225 for the 300 residential meters.

The 600 volt services present unique challenges due to the location of the meters and the fact all of these meters are installed inside metal cabinets, which has posed additional challenges with wireless communication. Enersource's meter supplier, Elster Metering, developed the 600 volt meter as a direct response to the needs of a small number of utilities that provide 600 volt services. As a result of the small

volume, the development and availability of these meters held a lower priority with the manufacturer. The meter successfully passed Measurement Canada certification in 2011. Other utilities that initially installed these meters found issues with the first generation; these issues have now been resolved. It is Enersource's intention to complete these remaining installations by the end of the first quarter of 2012.

The 300 residential meters represent outstanding installations that are the result of customer refusals, access issues and physical obstructions, including fences, and hazardous meter bases that Enersource has been working cooperatively with its customers to resolve.

- (C) There are approximately 1,506 600 volt meters in the Enersource service area. A breakdown by rate class is as follows:

GS < 50 kW	1494
GS 50-499 kW	9
Residential	3
Total	1506

The bulk of these meters are in the General Service < 50 kW class comprising 1,494 of the total 600 volt meters. There are three (3) residential 600 volt services included in the targeted total.

Additionally, there are nine (9) General Service 50-499 kW meters which are not part of the deployment target group, but should be replaced as they are co-located with the targeted meters thus saving a return to the location at a later date to replace these meters. Their replacement would also ensure consistency with the metering approach for all 600 volt meters.

**Enersource Hydro Mississauga Inc.
Responses to Board Staff Interrogatories**

Lost Revenue Adjustment Mechanism ("LRAM")

Interrogatory #7

Ref: Tab 3 / LRAM/ pg. 1-10

Enersource has requested an LRAM recovery associated with 2005 to 2010 CDM programs for a total amount of \$856,957, including carrying charges, for the period January 1, 2010 to December 31, 2010.

- (A) Please confirm that Enersource has used final 2010 program evaluation results from the OPA to calculate its LRAM amount.
- (B) If Enersource did not use final 2010 program evaluation results from the OPA, please explain why and update the LRAM amount accordingly.
- (C) Please provide a table that shows the LRAM amounts Enersource has collected historically.
- (D) Please confirm that Enersource has not received any of the lost revenues requested in this application in the past. If Enersource has collected lost revenues related to programs applied for in this application, please discuss the appropriateness of this request.
- (E) Please identify the CDM savings that were proposed to be included in Enersource's last Board approved load forecast for CDM programs deployed from 2005-2008 inclusive.
- (F) Please provide a table that shows the LRAM amounts requested in this application by the year they are associated with and the year the lost revenues took place, divided by rate class within each year. Use the table below as an example and continue for all the years LRAM is requested:

Program Years (Divided by rate class)	Years that lost revenues took place			
	2009	2010	2011	2012
2005	\$xxx	\$xxx	\$xxx	\$xxx
2006	\$xxx	\$xxx	\$xxx	\$xxx
2007	\$xxx	\$xxx	\$xxx	\$xxx
2008	\$xxx	\$xxx	\$xxx	\$xxx
2009	\$xxx	\$xxx	\$xxx	\$xxx
2010		\$xxx	\$xxx	\$xxx

Responses:

- A) Enersource used final 2010 program evaluation results from the OPA to calculate the LRAM amount. For further clarity, Enersource confirms that for savings resulting from 2010 OPA-funded programs, Enersource adopted the OPA's "2010 Final CDM Results: Summary", received September 16, 2011 which was provided as Attachment G. For 2006 to 2009 OPA-funded programs, Enersource adopted the OPA's "2006-2009 Final OPA Conservation Program Results – Enersource Hydro Mississauga Inc." dated December 2, 2010 (Attachment F), which provided detailed program savings for OPA-funded programs from 2006 to 2009 and were the most accurate program results at the time of application submission.
- B) As noted in Response A), Enersource utilized the OPA's most current information found at Attachments F and G to confirm the savings resulting from the 2010 OPA-funded programs. On November 15, 2011, subsequent to the application submission, Enersource received a detailed "Final 2010 CDM Detailed Results – Enersource Hydro Mississauga Inc."

Enersource has compared the CDM savings results based on the "2010 Final CDM Results: Summary" and "2006-2009 Final OPA Conservation Results" (Attachments G and F, respectively) against the "Final 2010 CDM Detailed Result" provided on November 15, 2011 together with a marginal reduction in 2005 third tranche program savings. This updated information yielded an increase of Enersource's CDM savings and netted an increased LRAM claim of \$5,680. Enersource submits that the increase is not significant and suggests that the original LRAM amount submitted in the application is reasonable and accurate.

C) Table illustrating Enersource's Historical LRAM amounts:

Time Period	LRAM Amount Claimed (\$)	Carrying Charges (\$)	Reference
Jan 1, 2005 to Apr 30, 2007	\$ 370,246		EB-2007-0706
May 1, 2007 to Dec 31, 2008	\$ 704,377	\$38,533	EB-2009-0400
Jan 1, 2009 to Dec 31, 2009	\$ 685,945	\$13,291	EB-2010-0078

- D) Enersource confirms that it has not recovered any of the lost revenues requested in this application in the past. In this application, Enersource is seeking the recovery of the lost revenues related to CDM savings for the period January 1 to December 31, 2010 and confirms that none of the load reductions were reflected in the load forecast underpinning the 2010 rates (and as noted at Tab 3, Page 3).
- E) In its 2008 Electricity Distribution Rates Application (EB-2007-0706), Enersource proposed a reduction to forecast throughput in the 2008 Test Year attributable to the effects of Conservation and Demand Management of 57.6 million kWh and demand of 2,600kW. This proposed reduction to the 2008 forecast throughput was eliminated in the approved Settlement Agreement (Ref. EB-2007-0706 Proposed Settlement Agreement Page 12).
- F) Please find below a table that shows the LRAM amounts requested in this application. The LRAM amount is claimed only for the impacts in 2010. Thus, the table shows the 2010 LRAM amounts by rate class and by program year.

Program Year	2010 Lost Revenues by Rate Class				
	Residential	GS <50 kW	GS 50-499 kW	GS 500-4,999 kW	Large User > 5,000 kW
2005	\$ 28,629	\$ 328	\$ -	\$ -	
2006	\$ 114,438	\$ 3,291	\$ 6,376	\$ 703	
2007	\$ 142,352	\$ 223	\$ 7,341	\$ 17,443	
2008	\$ 88,022	\$ 2,125	\$ 15,536	\$ 10,968	
2009	\$ 41,973	\$ 102,233	\$ 31,412	\$ 13,014	
2010	\$ 45,925	\$ 35,326	\$ 113,098	\$ 13,236	\$ 6,307

**Enersource Hydro Mississauga Inc.
Responses to Board Staff Interrogatories**

Payments in Lieu of Taxes – PILS 1562

Interrogatory #8

Ref: Enersource_Attach J_2001 SIMPIL_20111111.XLS

Enersource did not file the 2001 SIMPIL model that has TAXREC 3 spreadsheet.

(A) Please file the revised 2001 SIMPIL and ensure that the pro-rations are correct.

Enersource has entered as additions on sheet TAXREC2 on the older version of the 2001 SIMPIL model the following items that appear on a re-assessment notice for the 2001 tax year that were disallowed by the Ministry of Finance [Tab5/ Sch. 6.1/pg 2]: miscellaneous expenses \$137,130; bad debt expense \$627,402; PST penalty \$5,240. Additions to income entered on sheets TAXREC and TAXREC2 true up to ratepayers. It is not clear from the evidence submitted if the adjustments are related to the non-taxable period prior to October 1, 2001. In Board staff's view, these items are components of net income or net loss and are not book-to-tax adjustments. Net income does not true up under the SIMPIL methodology.

(B) Please explain why these items should not be entered on TAXREC3 so that they do not true up to ratepayers.

Response:

(A) Enersource has revised the 2001 SIMPL model and included the TAXREC3 spreadsheet. This is provided as an Attachment to this response.

(B) The miscellaneous expenses of \$137,130 and PST penalty of \$5,240 which were re-assessed and added back to taxable income by the Ministry of Finance are below Enersource's materiality threshold of \$451,389. As a result, these amounts have been excluded from the calculation of the true-up variance adjustment on sheet TAXCALC.

The \$627,402 relates to bad debt expense that was determined to be bad debt during the October 1st to December 31st period in 2001. Based on the OEB's guidance in "2002 Applications RAM Instructions" dated January 18, 2002, in the title for Footnote 7 - Other Additions, the instructions state that "NO TRUE UP WILL APPLY TO THIS CATEGORY, UNLESS MATERIAL". Furthermore, the instructions for this footnote include that "...this line item enables a utility to include other additions into rates which are material." Similar wording can be found on page 8 in the "2004 SIMPIL Model Guide for the December 31, 2003 Tax Year". On page 16 of this document, it states "...items to be included in true-up adjustments are as follows...other additions and deductions exceeding the materiality level".

Enersource believes that the inclusion of this adjustment is in accordance with the guidelines provided by the OEB and the EB-2008-0381 Decision and Order dated June 24, 2011. As a result, Enersource has included this adjustment in determining the true-up variance since it is greater than Enersource's materiality threshold of \$451,389.

PILs TAXES

Version 2009.1

REGULATORY INFORMATION (REGINFO)

Utility Name: Enersource Hydro Mississauga Inc.
 Reporting period: 2002

Colour Code

Input Cell

Formula in Cell

Days in reporting period: 92 days
 Total days in the calendar year: 365 days

BACKGROUND

Has the utility reviewed section 149(1) ITA to confirm that it is not subject to regular corporate tax (and therefore subject to PILs)?

Y/N Y

Was the utility recently acquired by Hydro One and now subject to s.89 & 90 PILs?

Y/N N

Is the utility a non-profit corporation?

Y/N N

(If it is a non-profit corporation, please contact the Rates Manager at the OEB)

Are the Ontario Capital Tax & Large Corporations Tax Exemptions shared among the corporate group?

OCT Y

LCT N

Please identify the % used to allocate the OCT and LCT exemptions in Cells C65 & C74 in the TAXCALC spreadsheet.

OCT 100%

LCT 100%

Accounting Year End

Date 12-31-2002

**MARR NO TAX CALCULATIONS
 SHEET #7 FINAL RUD MODEL DATA
 (FROM 1999 FINANCIAL STATEMENTS)
 USE BOARD-APPROVED AMOUNTS**

**Regulatory
 Income**

Rate Base (wires-only)	451,388,902	
Common Equity Ratio (CER)	40.00%	
1-CER	60.00%	
Target Return On Equity	9.88%	
Debt rate	6.90%	
Market Adjusted Revenue Requirement	36,526,390	
1999 return from RUD Sheet #7	11,664,606	11,664,606
Total Incremental revenue	24,861,784	
Input: Board-approved dollar amounts phased-in		
Amount allowed in 2001	8,287,261	8,287,261
Amount allowed in 2002		0
Amount allowed in 2003 and 2004 (will be zero due to Bill 210 unless authorized by the Minister and the Board)		0
Amount allowed in 2005 - Third tranche of MARR re: CDM		0
Other Board-approved changes to MARR or incremental revenue		0
Total Regulatory Income		19,951,867
Equity	180,555,561	
Return at target ROE	17,838,889	
Debt	270,833,341	
Deemed interest amount in 100% of MARR	18,687,501	
Phase-in of interest - Year 1 (2001) ((D43+D47)/D41)*D61	10,207,703	
Phase-in of interest - Year 2 (2002) ((D43+D47+D48)/D41)*D61	10,207,703	
Phase-in of interest - Year 3 (2003) and forward ((D43+D47+D48)/D41)*D61 (due to Bill 210)	10,207,703	
Phase-in of interest - 2005	18,687,501	

PILs TAXES		ITEM	Initial Estimate	M of F Filing Variance K-C	M of F Filing Variance Explanation	Tax Returns
PILs DEFERRAL AND VARIANCE ACCOUNTS						Version 2009.1
TAX CALCULATIONS (TAXCALC)						Column Brought From TAXREC
("Wires-only" business - see Tab TAXREC)						\$
Utility Name: Enersource Hydro Mississauga Inc.						
Reporting period: 2002						
Days in reporting period:		92	days			
Total days in the calendar year:		365	days			
			\$	\$		
II) CORPORATE INCOME TAXES						
Regulatory Net Income REGINFO E53		1	4,987,967	-13,021,967		-8,034,000
BOOK TO TAX ADJUSTMENTS						
Additions:						
Depreciation & Amortization		2	5,913,250	1,147,750		7,061,000
Employee Benefit Plans - Accrued, Not Paid		3	882,239	-882,239		0
Tax reserves - beginning of year		4	-46,477	46,477		0
Reserves from financial statements - end of year		4		20,828		20,828
Regulatory Adjustments - increase in income		5		0		0
Other Additions (See Tab entitled "TAXREC")						
"Material" Items from "TAXREC" worksheet		6		470,000		470,000
Other Additions (not "Material") "TAXREC"		6		11,350		11,350
"Material" Items from "TAXREC 2" worksheet		6		627,402		627,402
Other Additions (not "Material") "TAXREC 2"		6		254,064		254,064
Items on which true-up does not apply "TAXREC 3"				0		0
Deductions: Input positive numbers						
Capital Cost Allowance and CEC		7	2,852,682	4,373,639		7,326,321
Employee Benefit Plans - Paid Amounts		8	862,239	-862,239		0
Items Capitalized for Regulatory Purposes		9		0		0
Regulatory Adjustments - deduction for tax purposes in Item 5		10		0		0
Interest Expense Deemed/ Incurred		11	2,551,926	1,391,074		3,943,000
Tax reserves - end of year		4		0		0
Reserves from financial statements - beginning of year		4		0		0
Contributions to deferred income plans		3		0		0
Contributions to pension plans		3		0		0
Interest capitalized for accounting but deducted for tax		11		0		0
Other Deductions (See Tab entitled "TAXREC")						
"Material" Items from "TAXREC" worksheet		12		0		0
Other Deductions (not "Material") "TAXREC"		12		0		0
Material Items from "TAXREC 2" worksheet		12		358,721		358,721
Other Deductions (not "Material") "TAXREC 2"		12		500,854		500,854
Items on which true-up does not apply "TAXREC 3"				0		0
TAXABLE INCOME/ (LOSS)			5,350,132	-17,068,386	Before loss C/F	-11,718,254
BLENDED INCOME TAX RATE						
Tab Tax Rates		13	40.62%	0.0000%		40.62%
REGULATORY INCOME TAX			2,173,224	-2,173,224	Actual	0
Miscellaneous Tax Credits		14		0	Actual	0
Total Regulatory Income Tax			2,173,224	-2,173,224	Actual	0
III) CAPITAL TAXES						
Ontario						
Base		15	451,388,902	34,412,603		485,801,505
Less: Exemption		16	5,000,000	-205,509		4,794,491
Taxable Capital			446,388,902	34,207,094		481,007,014
Rate - Tax Rates		17	0.3000%	0.0000%		0.3000%
Ontario Capital Tax			334,792	28,929		363,720
Federal Large Corporations Tax						
Base		18	451,388,902	28,086,924		479,475,826
Less: Exemption		19	10,000,000	0		10,000,000
Taxable Capital			441,388,902	28,086,924		469,475,826
Rate - Tax Rates - Regulatory, Table 1; Actual, Table 3		20	0.2250%	0.0000%		0.2250%
Gross Amount of LCT before surtax offset (Taxable Capital x Rate)			248,281	17,969		266,251
Less: Federal Surtax: 1.12% x Taxable Income		21	59,921	-59,921		0
Net LCT			188,360	77,891		266,251

PILs TAXES		ITEM	Initial Estimate	M of F Filing Variance K-C	M of F Filing Variance Explanation	Tax Returns
PILs DEFERRAL AND VARIANCE ACCOUNTS						Version 2009.1
TAX CALCULATIONS (TAXCALC)						Column Brought From TAXREC
("Wires-only" business - see Tab TAXREC)						
Utility Name: Enersource Hydro Mississauga Inc.						
Reporting period: 2002						
Days in reporting period:		92	days			
Total days in the calendar year:		365	days			
			\$	\$		\$
III) INCLUSION IN RATES						
Income Tax Rate used for gross-up (exclude surtax)			39.50%			
Income Tax (proxy tax is grossed-up)		22	3,592,106			0
LCT (proxy tax is grossed-up)		23	311,338			268,313
Ontario Capital Tax (no gross-up since it is deductible)		24	334,792			361,658
Total PILs for Rate Adjustment -- MUST AGREE WITH 2002 RAM DECISION		25	4,238,236			629,971
IV) FUTURE TRUE-UPS						
IV a) Calculation of the True-up Variance				DR/(CR)		
In Additions:						
Employee Benefit Plans - Accrued, Not Paid		3		-862,239		
Tax reserves deducted in prior year		4		46,477		
Reserves from financial statements-end of year		4		20,826		
Regulatory Adjustments		5		0		
Other additions "Material" Items TAXREC		6		470,000		
Other additions "Material" Items TAXREC 2		6		627,402		
In Deductions - positive numbers						
Employee Benefit Plans - Paid Amounts		8		-862,239		
Items Capitalized for Regulatory Purposes		9		0		
Regulatory Adjustments		10		0		
Interest Adjustment for tax purposes (See Below - cell I204)		11		0		
Tax reserves claimed in current year		4		0		
Reserves from F/S beginning of year		4		0		
Contributions to deferred income plans		3		0		
Contributions to pension plans		3		0		
Other deductions "Material" Items TAXREC		12		0		
Other deductions "Material" Item TAXREC 2		12		358,721		
Total TRUE-UPS before tax effect		26		805,984		
Income Tax Rate				X 40.62%		
Income Tax Effect on True-up adjustments				= 327,391		
Less: Miscellaneous Tax Credits		14		0		
Total Income Tax on True-ups				= 327,391		
Income Tax Rate used for gross-up (exclude surtax)				39.50%		
TRUE-UP VARIANCE ADJUSTMENT				541,142		
IV b) Calculation of the Deferral Account Variance caused by changes in legislation						
REGULATORY TAXABLE INCOME /(LOSSES) (as reported in the initial estimate column)				= 5,350,132		
REVISED CORPORATE INCOME TAX RATE				X 40.62%		
REVISED REGULATORY INCOME TAX				= 2,173,224		
Less: Revised Miscellaneous Tax Credits				= 0		
Total Revised Regulatory Income Tax				= 2,173,224		
Less: Regulatory Income Tax reported in the Initial Estimate Column (Cell C58)				= 2,173,224		
Regulatory Income Tax Variance				= 0		

PILs TAXES		ITEM	Initial Estimate	M of F Filing Variance K-C	M of F Filing Variance Explanation	Tax Returns
PILs DEFERRAL AND VARIANCE ACCOUNTS						Version 2009.1
TAX CALCULATIONS (TAXCALC)						Column Brought From TAXREC
("Wires-only" business - see Tab TAXREC)						\$
Utility Name: Enersource Hydro Mississauga Inc.		0				
Reporting period: 2002						
Days in reporting period:		92	days			
Total days in the calendar year:		365	days			
			\$	\$		
Ontario Capital Tax						
Base				=	451,388,902	
Less: Exemption from tab Tax Rates, Table 2, cell C39				=	5,000,000	
Revised deemed taxable capital				=	446,388,902	
Rate - Tab Tax Rates cell C54				x	0.3000%	
Revised Ontario Capital Tax				=	337,543	
Less: Ontario Capital Tax reported in the initial estimate column (Cell C70)				=	334,792	
Regulatory Ontario Capital Tax Variance				=	2,752	
Federal LCT						
Base				=	451,388,902	
Less: Exemption from tab Tax Rates, Table 2, cell C40				=	10,000,000	
Revised Federal LCT				=	441,388,902	
Rate (as a result of legislative changes) tab 'Tax Rates' cell C51				=	0.2250%	
Gross Amount				=	250,322	
Less: Federal surtax				=	59,921	
Revised Net LCT				=	190,400	
Less: Federal LCT reported in the initial estimate column (Cell C82)				=	188,360	
Regulatory Federal LCT Variance				=	2,041	
Actual Income Tax Rate used for gross-up (exclude surtax)				=	39.50%	
Income Tax (grossed-up)				+	0	
LCT (grossed-up)				+	3,373	
Ontario Capital Tax				+	2,752	
DEFERRAL ACCOUNT VARIANCE ADJUSTMENT				=	6,125	
TRUE-UP VARIANCE (from cell I130)				+	541,142	
Total Deferral Account Entry (Positive Entry = Debit)				=	547,266	
(Deferral Account Variance + True-up Variance)						
V) INTEREST PORTION OF TRUE-UP						
Variance Caused By Phase-in of Deemed Debt						
Total deemed interest (REGINFO)					18,687,501	
Interest phased-in (Cell C36)					2,551,926	
Variance due to phase-in of debt component of MARR in rates according to the Board's decision					16,135,575	
Other Interest Variances (i.e. Borrowing Levels Above Deemed Debt per Rate Handbook)						
Interest deducted on MoF filing (Cell K36+K41)					3,943,000	
Total deemed interest (REGINFO CELL D61)					18,687,501	
Variance caused by excess debt					0	
Interest Adjustment for Tax Purposes (carry forward to Cell I110)					0	
Total Interest Variance					16,135,575	

PILS TAXES
TAX RETURN RECONCILIATION (TAXREC)
 (for "wires-only" business - see s. 72 OEB Act)

LINE	M of F Corporate Tax Return	Non-wires Eliminations	Wires-only Tax Return
0			Version 2009.1

Section A: Identification:

Utility Name: Enersource Hydro Mississauga Inc.

Reporting period: 2002

Taxation Year's start date:

Taxation Year's end date:

Number of days in taxation year: 92 days

Please enter the Materiality Level :

(0.25% x Rate Base x CER)

(0.25% x Net Assets)

Or other measure (please provide the basis of the amount)

Does the utility carry on non-wires related operation?

(Please complete the questionnaire in the Background questionnaire worksheet.)

Y/N	451,389	< - enter materiality level
Y/N	Y	
Y/N		
Y/N	N	

Note: Carry forward Wires-only Data to Tab "TAXCALC" Column K

Section B: Financial statements data:

Input unconsolidated financial statement data submitted with Tax returns.

The actual categories of the income statements should be used.

If required please change the descriptions except for amortization, interest expense and provision for income tax

Please enter the non-wire operation's amount as a positive number, the program automatically treats all amounts in the "non-wires elimination column" as negative values in TAXREC and TAXREC2.

Income:

Energy Sales	+	137,976,000		137,976,000
Distribution Revenue	+	4,618,000		4,618,000
Other Income	+	3,464,000		3,464,000
Miscellaneous income	+			0
	+			0

Revenue should be entered above this line

Costs and Expenses:

Cost of energy purchased	-	137,976,000		137,976,000
Administration	-			0
Customer billing and collecting	-			0
Operations and maintenance	-	8,585,000		8,585,000
Amortization	-	7,061,000		7,061,000
Ontario Capital Tax	-	470,000		470,000
Reg Assets	-			0
	-			0
	-			0
	-			0

Net Income Before Interest & Income Taxes EBIT

Less: Interest expense for accounting purposes

Provision for payments in lieu of income taxes

Net Income (loss)

(The Net Income (loss) on the MoF column should equal to the net income (loss) per financial statements on Schedule 1 of the tax return.)

	=	-8,034,000	0	-8,034,000
	=	3,943,000		3,943,000
	=	266,000		266,000
	=	-12,243,000	0	-12,243,000

Section C: Reconciliation of accounting income to taxable income

From T2 Schedule 1

BOOK TO TAX ADDITIONS:

Provision for income tax

Federal large corporation tax

Depreciation & Amortization

Employee benefit plans-accrued, not paid

Tax reserves - beginning of year

Reserves from financial statements- end of year

Regulatory adjustments on which true-up may apply (see A66)

Items on which true-up does not apply "TAXREC 3"

Material addition items from TAXREC 2

Other addition items (not Material) from TAXREC 2

	+	266,000	0	266,000
	+			0
	+	7,061,000	0	7,061,000
	+			0
	+	0		0
	+	20,826	0	20,826
	+			0
	+	0		0
	+	627,402	0	627,402
	+	254,064	0	254,064
Subtotal		8,229,292	0	8,229,292

Other Additions: (Please explain the nature of the additions)

Recapture of CCA

Non-deductible meals and entertainment expense

Capital items expensed

Capital tax expense per accounts

	+			0
	+	11,350		11,350
	+			0
	+			0
	+	470,000		470,000
	+			0
	+			0
Total Other Additions	=	481,350	0	481,350
Total Additions	=	8,710,642	0	8,710,642

Recap Material Additions:

		0	0	0
		0	0	0
		0	0	0
		0	0	0
Capital tax expense per accounts		470,000	0	470,000
		0	0	0
		0	0	0
Total Other additions > materiality level		470,000	0	470,000
Other additions (less than materiality level)		11,350	0	11,350
Total Other Additions		481,350	0	481,350

PILs TAXES
 TAX RETURN RECONCILIATION (TAXREC)
 (for "wires-only" business - see s. 72 OEB Act)

LINE M of F Corporate Tax Return Non-wires Eliminations Wires-only Tax Return
 0
 Version 2009.1

BOOK TO TAX DEDUCTIONS

Capital cost allowance	6,788,471		6,788,471
Cumulative eligible capital deduction	537,850		537,850
Employee benefit plans-paid amounts			0
Items capitalized for regulatory purposes			0
Regulatory adjustments:			0
CCA			0
other deductions:			0
Tax reserves - end of year	0	0	0
Reserves from financial statements- beginning of year	0	0	0
Contributions to deferred income plans			0
Contributions to pension plans			0
Items on which true-up does not apply "TAXREC 3"	0	0	0
Interest capitalized for accounting deducted for tax			0
Material deduction items from TAXREC 2	358,721	0	358,721
Other deduction items (not Material) from TAXREC 2	500,854	0	500,854
Subtotal	8,185,896	0	8,185,896
Other deductions (Please explain the nature of the deductions)			0
Charitable donations - tax basis			0
Gain on disposal of assets			0
Total Other Deductions	0	0	0
Total Deductions	8,185,896	0	8,185,896

Recap Material Deductions

	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Total Other Deductions exceed materiality level	0	0	0
Other Deductions less than materiality level	0	0	0
Total Other Deductions	0	0	0

TAXABLE INCOME

DEDUCT:	-11,718,254	0	-11,718,254
Non-capital loss applied			0
Net capital loss applied			0
NET TAXABLE INCOME	-11,718,254	0	-11,718,254

FROM ACTUAL TAX RETURNS

Net Federal Income Tax (Must agree with tax return)			0
Net Ontario Income Tax (Must agree with tax return)			0
Subtotal	0	0	0
Less: Miscellaneous tax credits (Must agree with tax returns)			0
Total Income Tax	0	0	0

FROM ACTUAL TAX RETURNS

Net Federal Income Tax Rate (Must agree with tax return)	28.12%		28.12%
Net Ontario Income Tax Rate (Must agree with tax return)	12.50%		12.50%
Blended Income Tax Rate	40.62%	*****	40.62%

Section F: Income and Capital Taxes

RECAP

Total Income Taxes	0	0	0
Ontario Capital Tax	361,658		361,658
Federal Large Corporations Tax	268,313		268,313
Total Income and capital taxes	629,971	0	629,971

PILs TAXES	LINE	M of F Corporate Tax Return	Non-wires Eliminations	Wires-only Tax Return
Tax and Accounting Reserves				
For MoF Column of TAXCALC				
(for "wires-only" business - see s. 72 OEB Act)				
	0			Version 2009.1

Utility Name: Enersource Hydro Mississauga Inc.
 Reporting period: 2002

TAX RESERVES

Beginning of Year:				
				0
Reserve for doubtful accounts ss. 20(1)(l)				0
Reserve for goods & services ss.20(1)(m)				0
Reserve for unpaid amounts ss.20(1)(n)				0
Debt and share issue expenses ss.20(1)(e)				0
Other - Please describe				0
Other - Please describe				0
				0
				0
Total (carry forward to the TAXREC worksheet)		0	0	0
End of Year:				
				0
Reserve for doubtful accounts ss. 20(1)(l)				0
Reserve for goods & services ss.20(1)(m)				0
Reserve for unpaid amounts ss.20(1)(n)				0
Debt and share issue expenses ss.20(1)(e)				0
Other - Please describe				0
Other - Please describe				0
				0
				0
Insert line above this line				
Total (carry forward to the TAXREC worksheet)		0	0	0

FINANCIAL STATEMENT RESERVES

Beginning of Year:				
				0
				0
Environmental				0
Allowance for doubtful accounts				0
Inventory obsolescence				0
Property taxes				0
Employee Retirement Benefits				0
Other - Please describe				0
				0
Total (carry forward to the TAXREC worksheet)		0	0	0
End of Year:				
				0
				0
Environmental				0
Allowance for doubtful accounts				0
Inventory obsolescence				0
Property taxes				0
Employee Retirement Benefits		20,826		20,826
Other - Please describe				0
				0
Insert line above this line				
Total (carry forward to the TAXREC worksheet)		20,826	0	20,826

TAX RETURN RECONCILIATION (TAXREC 2)
(for "wires-only" business - see s. 72 OEB Act)

Shareholder-only items should be shown on TAXREC 3

Reporting period: 2002

92
451.389

451,389

Version 2009.1

Add:

Gain on sale of eligible capital property	+			0
Loss on disposal of assets	+			0
Charitable donations (Only if it benefits ratepayers)	+			0
Taxable capital gains	+			0
Scientific research expenditures deducted per financial statements	+			0
Capitalized interest	+			0
Soft costs on construction and renovation of buildings	+			0
Capital items expensed	+			0
Debt issue expense	+			0
Financing fees deducted in books	+			0
Gain on settlement of debt	+			0
Interest paid on income debentures	+			0
Recapture of SR&ED expenditures	+			0
Share issue expense	+			0
Write down of capital property	+			0
Amounts received in respect of qualifying environment trust	+			0
Provision for bad debts	+			0
Other Additions: (please explain in detail the nature of the item)	+			0
Amortization of debt issue costs	+	111,694		111,694
Capital tax expense per accounts	+			0
Ministry of Finance - Audit - Misc. Expense Disallowed	+	137,130		137,130
Ministry of Finance - Audit - Bad Debt Expense Disallowed	+	627,402		627,402
Ministry of Finance - Audit - PST Penalty Disallowed	+	5,240		5,240
Total Additions	=	881,466	0	881,466

[illegible]

PILs TAXES

TAX RETURN RECONCILIATION (TAXREC 2)
 (for "wires-only" business - see s. 72 OEB Act)

RATEPAYERS ONLY

Shareholder-only items should be shown on TAXREC 3

LINE M of F Non-wires Wires-only
 Corporate Tax Eliminations Tax
 Return Return
 Version 2009.1

Utility Name: Enersource Hydro Mississauga Inc.

Reporting period: 2002

Number of days in taxation year:

Materiality Level:

92
 451,389

Deduct:

Gain on disposal of assets per f/s
 Dividends not taxable under section 83
 Terminal loss from Schedule 8
 Depreciation in inventory, end of prior year
 Scientific research expenses claimed in year from Form T661
 Bad debts
 Book income of joint venture or partnership
 Equity in income from subsidiary or affiliates
 Contributions to a qualifying environment trust
 Other income from financial statements
 Ontario Capital Tax Deduction per Return
 Debt issuance costs s.20(1)(e)
 Ministry of Finance - Audit Adjustment

46,045		46,045
		0
		0
		0
		0
		0
		0
		0
		0
		0
358,721		358,721
215,000		215,000
239,809		239,809
		0
		0
		0
		0
859,575	0	859,575

Total Deductions

Recap of Material Deductions:

	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Ontario Capital Tax Deduction per Return (to prevent mis-match)	358,721	0	358,721
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Total Deductions exceed materiality level	358,721	0	358,721
Other deductions less than materiality level	500,854	0	500,854
Total Deductions	859,575	0	859,575

PILs TAXES
 Corporate Tax Rates
 Exemptions, Deductions, or Thresholds
 Utility Name: Enersource Hydro Mississauga Inc.
 Reporting period: 2002

Version 2009.1

Table 1

Rates Used in 2002 RAM PILs Applications for 2002

Income Range RAM 2002	Year	0 to 200,000	200,001 to 700,000	>700,000
Income Tax Rate				
Proxy Tax Year	2002			
Federal (Includes surtax)		13.12%	28.12%	28.12%
and Ontario blended		6.00%	6.00%	12.50%
Blended rate		19.12%	34.12%	40.62%
Capital Tax Rate		0.300%		
LCT rate		0.225%		
Surtax		1.12%		
Ontario Capital Tax Exemption **	MAX \$5MM	5,000,000		
Federal Large Corporations Tax Exemption **	MAX \$10MM	10,000,000		

****Exemption amounts must agree with the Board-approved 2002 RAM
 PILs filing**

Table 2

Expected Income Tax Rates for 2002 and Capital Tax Exemptions for 2002

Income Range Expected Rates	Year	0 to 200,000	200,001 to 700,000	>700,000
Income Tax Rate				
Current year	2002			
Federal (Includes surtax)	2002	13.12%	26.12%	26.12%
Ontario	2002	6.00%	6.00%	12.50%
Blended rate	2002	19.12%	32.12%	38.62%
Capital Tax Rate	2002	0.300%		
LCT rate	2002	0.225%		
Surtax	2002	1.12%		
Ontario Capital Tax Exemption *** 2002	MAX \$5MM	5,000,000		
Federal Large Corporations Tax Exemption *** 2002	MAX \$10MM	10,000,000		

*****Allocation of exemptions must comply with the Board's instructions
 regarding regulated activities.**

Table 3

Input Information from Utility's Actual 2002 Tax Returns

Income Range	Year	0 to 200,000	200,001 to 700,000	>700,000
Income Tax Rate				
Current year	2002			
Federal (Includes surtax)		13.12%	22.12%	26.12%
Ontario		6.00%	9.75%	12.50%
Blended rate		19.12%	31.87%	38.62%
Capital Tax Rate		0.300%		
LCT rate		0.225%		
Surtax		1.12%		
Ontario Capital Tax Exemption *	MAX \$5MM	5,000,000		
Federal Large Corporations Tax Exemption *	MAX \$10MM	10,000,000		

26.12% 0.00%
 12.50% 0.00%
 38.62% 0.00%

*** Include copies of the actual tax return allocation calculations in your
 submission: Ontario CT23 page 11; federal T2 Schedule 36**

PILs TAXES

Analysis of PILs Tax Account 1562:

Utility Name: Enersource Hydro Mississauga Inc.
 Reporting period: 2002

Sign Convention: + for Increase; - for decrease

Version 2009.1
 0

Year start:	01/10/2001	01/01/2002	01/01/2003	01/01/2004	01/01/2005	01/01/2006	
Year end:	31/12/2001	31/12/2002	31/12/2003	31/12/2004	31/12/2005	30/04/2006	Total
Opening balance;	=	0	4,262,606	-3,998,526	-3,451,259	-3,451,259	0
Board-approved PILs tax proxy from Decisions (1)	+/-	4,238,236	4,238,236				8,476,472
PILs proxy from April 1, 2005 - input 9/12 of amount							0
True-up Variance Adjustment Q4, 2001 (2)	+/-		541,142				541,142
True-up Variance Adjustment (3)	+/-			541,142			541,142
Deferral Account Variance Adjustment Q4, 2001 (4)							
		6,125					6,125
Deferral Account Variance Adjustment (5)	+/-			6,125			6,125
Adjustments to reported prior years' variances (6)	+/-						0
Carrying charges (7)	+/-	24,370	318,209				342,579
PILs billed to (collected from) customers (8)	=	0	-13,364,844				-13,364,844
Ending balance: # 1562		4,262,606	-3,998,526	-3,451,259	-3,451,259	-3,451,259	-3,451,259

Uncollected PILs

NOTE: The purpose of this worksheet is to show the movement in Account 1562 which establishes the receivable from or liability to ratepayers. For explanation of Account 1562 please refer to Accounting Procedures Handbook for Electric Distribution Utilities and FAQ April 2003.

Please identify if Method 1, 2 or 3 was used to account for the PILs proxy and recovery. ANSWER: Method 3

- (1) (i) From the Board's Decision - see Inclusion in Rates, Part III of the TAXCALC spreadsheet for Q4 2001 and 2002. Please insert the Q4, 2001 proxy in column C even though it was approved effective March 1, 2002. If the Board gave more than one decision in the year, calculate a weighted average proxy.
- (ii) If the Board approved different amounts, input the Board-approved amounts in cells C13 and E13.
- (iii) Column G - In 2003, the initial estimate should include the Q4 2001 PILs tax proxy and the 2002 PILs tax proxy.
- (iv) Column I - The Q4 2001 PILs tax proxy was removed from rates on April 1, 2004 and the 2002 PILs tax proxy remained.
- (v) Column K - The 2002 PILs tax proxy applies to January 1 to March 31, 2005, and the new 2005 PILs tax proxy from April 1 to December 31, 2005.
- (vi) Column M - The 2005 PILs tax proxy will be used for the period from January 1 to April 30, 2006.
- (2) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be true'd up in 2002, 2003 and for the period January 1- March 31, 2004. Input the variance in the whole year reconciliation.
- (3) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I132, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (4) From the Ministry of Finance Variance Column, under Future True-ups, Part IV b, cell I181, of the TAXCALC spreadsheet. The Q4, 2001 proxy has to be true'd up in 2002, 2003 and for the period January 1- March 31, 2004. Input the deferral variance in the whole year reconciliation.
- (5) From the Ministry of Finance Variance Column, under Future True-ups, Part IV a, cell I181, of the TAXCALC spreadsheet. The true-up will compare to the 2002 proxy for 2002, 2003, 2004 and January 1 to March 31, 2005.
- (6) The correcting entry should be shown in the year the entry was made. The true-up of the carrying charges will have to be reviewed.
- (7) Carrying charges are calculated on a simple interest basis.
- (8) (i) PILs collected from customers from March 1, 2002 to March 31, 2004 were based on a fixed charge and a volumetric charge recovery by class. The PILs rate components for Q4, 2001 and 2002 were calculated in the 2002 approved RAM on sheet 6 and sheet 8. In April 2004, the PILs recovery was based on the 2002 PILs tax proxy recovered by the volumetric rate by class as calculated on sheet 7 of the 2004 RAM. The 2005 PILs tax proxy is being recovered on a volumetric basis by class.
- (ii) Collections should equal: (a) the actual volumes/ load (kWhs, kVAs, Kva) for the period (including net unbilled at period end), multiplied by the PILs volumetric proxy rates by class (from the Q4, 2001 and 2002 RAM worksheets) for 2002, 2003 and January 1 to March 31, 2004; plus, (b) customer counts by class in the same period multiplied by the PILs fixed charge rate components.
- In 2004, use the Board-approved 2002 PILs proxy, recovered on a volumetric basis by class as calculated by the 2004 RAM, sheet 7, for the period April 1 to December 31, 2004, and add this total to the results from the sentence above for January 1 to March 31, 2004.
- In 2005, use the Board-approved 2005 PILs proxy, recovered on a volumetric basis by class as calculated by the 2005 RAM, sheet 4, for the period April 1 to December 31, 2005. To this total, the 2004 volumetric PILs proxy rate by class should be used to calculate the recovery for the period January 1 to March 31, 2005.
- (9) Any interim PILs recovery from Board Decisions will be recorded in APH Account # 1590. Final reconciliation of PILs proxy taxes will have to include amounts from 1562 and from 1590.

Enersource Hydro Mississauga Inc. Responses to Board Staff Interrogatories

Interrogatory #9

Ref: Attachment O-1562 Final Continuity Schedule Balance_20111125.xls

Enersource has shown amounts for PILs billed to customers in its continuity schedule. Calculations of the PILs amounts billed are determined by using the PILs rate slivers from the applications filed in 2002, 2004 and in 2005 and multiplying these rate slivers by actual billing determinants (customers, kW, kWh) for all customer classes including unmetered scattered load. This evidence has not been submitted.

(A) Please file the active Excel workbook that shows these calculations of PILs billed to customers.

Response:

Enersource has attached the active Excel workbook that shows the calculation of the PILs billed to customers. During the detailed reconciliation of the calculation, Enersource identified an error in the PILs rate slivers used in calculating PILs billed to customers from January 2005 to March 2005. The correction of the PILs rate slivers resulted in the following changes to the PILs billed amounts:

	January 2005	February 2005	March 2005	Total
PILs Billed - Revised	\$ 962,277	\$ 875,185	\$ 914,860	\$ 2,752,322
PILs Billed - Original Submission	\$ 964,754	\$ 932,899	\$ 928,161	\$ 2,825,814
Change	\$ (2,477)	\$ (57,714)	\$ (13,301)	\$ (73,492)

As a result, the revised final 1562 amount request to be disposed is:

	Original Submission	Changes	Revised Amount
Principal	\$ (1,515,868)	\$ 73,492	\$ (1,442,376)
Carrying Charges	\$ 331,632	\$ 17,140	\$ 348,772
Total	\$ (1,184,236)	\$ 90,632	\$ (1,093,604)

Enersource Hydro Mississauga
 PILs Recovery 2001-2002

	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	
Sales													
Customer Chrg	\$ 7.75	\$ 7.75	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	
Distribution Chrg	\$ 0.0055	\$ 0.0055	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	
Residential Units													
Customer Chrg	\$ 56.061	\$ 215.582	\$ 283.278	\$ 343.522.463	\$ 403.766	\$ 464.010	\$ 524.254	\$ 584.500	\$ 644.746	\$ 704.992	\$ 765.238	\$ 825.484	\$ 885.730
Distribution Chrg (kWh)	\$ 130.546.778	\$ 106.439.532	\$ 83.522.463	\$ 60.605.312	\$ 37.688.165	\$ 14.771.018	\$ 2.854.871	\$ 1.429.436	\$ 714.718	\$ 357.359	\$ 178.679	\$ 94.340	\$ 47.170
Sales													
Customer Chrg	\$ 10.20	\$ 10.20	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09
Distribution Chrg	\$ 0.01320	\$ 0.01320	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178
Small Commercial & Industrial Units													
Customer Chrg	\$ 2.377	\$ 2.357	\$ 3.267	\$ 4.177	\$ 5.087	\$ 5.997	\$ 6.907	\$ 7.817	\$ 8.727	\$ 9.637	\$ 10.547	\$ 11.457	\$ 12.367
Distribution Chrg (kWh)	\$ 1,193.972	\$ 1,405.082	\$ 296.188	\$ 508.325	\$ 720.468	\$ 932.611	\$ 1,144.754	\$ 1,356.897	\$ 1,569.040	\$ 1,781.183	\$ 1,993.326	\$ 2,205.469	\$ 2,417.612
Sales													
Customer Chrg	\$ 20.00	\$ 20.00	\$ 27.86	\$ 35.72	\$ 43.58	\$ 51.44	\$ 59.30	\$ 67.16	\$ 75.02	\$ 82.88	\$ 90.74	\$ 98.60	\$ 106.46
Distribution Chrg	\$ 0.0083	\$ 0.0083	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118
5.85-58.500 Units													
Customer Chrg	\$ 12.767	\$ 25.100	\$ 37.433	\$ 49.766	\$ 62.099	\$ 74.432	\$ 86.765	\$ 99.098	\$ 111.431	\$ 123.764	\$ 136.097	\$ 148.430	\$ 160.763
Distribution Chrg (kWh)	\$ 74,161.643	\$ 32,367.738	\$ 14,840.486	\$ 6,811.517	\$ 3,000.000	\$ 1,333.333	\$ 592.593	\$ 260.260	\$ 115.115	\$ 50.505	\$ 22.222	\$ 9.909	\$ 4.348
Sales													
Customer Chrg	\$ 51.10	\$ 51.10	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20
Distribution Chrg	\$ 2.8500	\$ 2.8500	\$ 3.8500	\$ 3.8500	\$ 3.8500	\$ 3.8500	\$ 3.8500	\$ 3.8500	\$ 3.8500	\$ 3.8500	\$ 3.8500	\$ 3.8500	\$ 3.8500
58.501-65.000 Units													
Customer Chrg	\$ 3.000	\$ 4.888	\$ 6.777	\$ 8.666	\$ 10.555	\$ 12.444	\$ 14.333	\$ 16.222	\$ 18.111	\$ 20.000	\$ 21.889	\$ 23.778	\$ 25.667
Distribution Chrg (kWh)	\$ 794,658	\$ 301,808	\$ 137,294	\$ 60,556	\$ 27,027	\$ 12,012	\$ 5,455	\$ 2,469	\$ 1,111	\$ 500	\$ 222	\$ 100	\$ 44
Sales													
Customer Chrg	\$ 83.19	\$ 83.19	\$ 129.21	\$ 129.21	\$ 129.21	\$ 129.21	\$ 129.21	\$ 129.21	\$ 129.21	\$ 129.21	\$ 129.21	\$ 129.21	\$ 129.21
Distribution Chrg	\$ 0.3600	\$ 0.3600	\$ 0.4800	\$ 0.6000	\$ 0.7200	\$ 0.8400	\$ 0.9600	\$ 1.0800	\$ 1.2000	\$ 1.3200	\$ 1.4400	\$ 1.5600	\$ 1.6800
\$60 - 65.000 Units													
Customer Chrg	\$ 271	\$ 469	\$ 667	\$ 865	\$ 1,063	\$ 1,261	\$ 1,459	\$ 1,657	\$ 1,855	\$ 2,053	\$ 2,251	\$ 2,449	\$ 2,647
Distribution Chrg (kWh)	\$ 284,078	\$ 356,385	\$ 427,692	\$ 499,000	\$ 570,308	\$ 641,615	\$ 712,923	\$ 784,230	\$ 855,538	\$ 926,845	\$ 998,153	\$ 1,069,460	\$ 1,140,768
LI Units													
Customer Chrg	\$ 8,134.86	\$ 13,019.82	\$ 18,904.78	\$ 24,789.74	\$ 30,674.70	\$ 36,559.66	\$ 42,444.62	\$ 48,329.58	\$ 54,214.54	\$ 60,099.50	\$ 65,984.46	\$ 71,869.42	\$ 77,754.38
Distribution Chrg	\$ 1,400.00	\$ 1,600.00	\$ 2,200.00	\$ 2,800.00	\$ 3,400.00	\$ 4,000.00	\$ 4,600.00	\$ 5,200.00	\$ 5,800.00	\$ 6,400.00	\$ 7,000.00	\$ 7,600.00	\$ 8,200.00
LI Units													
Customer Chrg	\$ 10.075	\$ 12.228	\$ 14.381	\$ 16.534	\$ 18.687	\$ 20.840	\$ 22.993	\$ 25.146	\$ 27.299	\$ 29.452	\$ 31.605	\$ 33.758	\$ 35.911
Distribution Chrg (kWh)	\$ 100,075	\$ 122,228	\$ 144,381	\$ 166,534	\$ 188,687	\$ 210,840	\$ 232,993	\$ 255,146	\$ 277,299	\$ 299,452	\$ 321,605	\$ 343,758	\$ 365,911
SL Sales													
Customer Chrg	\$ 0.2841	\$ 0.2841	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741
Distribution Chrg	\$ 1.4100	\$ 1.4100	\$ 1.8800	\$ 1.8800	\$ 1.8800	\$ 1.8800	\$ 1.8800	\$ 1.8800	\$ 1.8800	\$ 1.8800	\$ 1.8800	\$ 1.8800	\$ 1.8800
Residential Units													
Customer Chrg	\$ 45.211	\$ 45.427	\$ 45.643	\$ 45.859	\$ 46.075	\$ 46.291	\$ 46.507	\$ 46.723	\$ 46.939	\$ 47.155	\$ 47.371	\$ 47.587	\$ 47.803
Distribution Chrg (kWh)	\$ 8,451	\$ 8,451	\$ 8,451	\$ 8,451	\$ 8,451	\$ 8,451	\$ 8,451	\$ 8,451	\$ 8,451	\$ 8,451	\$ 8,451	\$ 8,451	\$ 8,451
Residential													
2001 PILs													
Customer Chrg	\$ 44,829	\$ 44,829	\$ 44,829	\$ 44,829	\$ 44,829	\$ 44,829	\$ 44,829	\$ 44,829	\$ 44,829	\$ 44,829	\$ 44,829	\$ 44,829	\$ 44,829
Distribution Chrg	\$ 9,432.765	\$ 9,432.765	\$ 9,432.765	\$ 9,432.765	\$ 9,432.765	\$ 9,432.765	\$ 9,432.765	\$ 9,432.765	\$ 9,432.765	\$ 9,432.765	\$ 9,432.765	\$ 9,432.765	\$ 9,432.765

2001-2002: (Values) Reported Values (kWh) x Rate (¢/kWh) = Total (¢)

**Enersource Hydro Mississauga
 PILs Recovery 2001-2002**

		Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	
Per units														
Service	5656			32,839	122,169	160,222	5,067	83,930	83,459	81,720	84,124	80,954	85,889	820,373
Variable	.000351			42,312	38,062	204,816	-131,470	43,250	70,807	78,472	54,634	35,061	29,652	465,596
Total				75,151	160,231	365,038	-126,404	127,180	154,266	160,192	138,758	116,015	115,541	1,285,969
2002 PILs														
Per units														
Service	1,5058			37,466	325,466	426,843	13,498	223,586	222,341	217,708	224,113	215,667	228,816	2,185,535
Variable	.000536			152,832	101,499	546,177	-350,588	115,333	188,819	208,259	145,692	93,495	79,072	1,241,590
Total				200,318	426,966	973,020	-337,090	338,929	411,160	426,967	369,805	309,162	307,888	3,427,124
Small Commercial														
Per units		January	February	March	April	May	June	July	August	September	October	November	December	Total
Service	0.6797			1,616	1,996	562	754	1,915	1,383	1,842	2,058	698	404	13,228
Variable	0.000893			3,066	1,250	211	2,950	2,153	982	1,183	906	711	829	12,240
Total				2,682	3,247	772	3,704	4,068	2,365	3,025	2,964	1,409	1,233	25,469
2002 PILs														
Per units														
Service	1.81050			4,304	5,318	1,496	2,010	5,101	3,683	4,907	5,482	1,880	1,075	35,236
Variable	0.00238			2,840	3,331	562	7,859	5,735	2,616	3,150	2,414	1,893	2,209	32,609
Total				7,144	8,648	2,058	9,868	10,836	6,299	8,057	7,896	3,773	3,285	67,845
GS<50														
Per units		January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total
Service	1.2981			16,573	26,092	-6,465	44,299	19,784	20,348	18,981	21,127	18,212	23,411	202,362
Variable	0.000803			44,721	19,457	-6,387	68,382	30,833	32,535	32,413	34,214	6,194	41,541	303,904
Total				61,294	45,549	-12,852	112,681	50,617	52,883	51,394	55,340	24,406	64,952	506,265
2002 PILs														
Per units														
Service	1.45800			44,149	69,505	-17,222	118,008	52,702	54,205	50,564	56,280	48,514	62,364	539,070
Variable	0.001507			119,181	51,854	-17,021	182,238	82,171	88,705	88,381	91,179	16,508	110,708	809,905
Total				163,330	121,359	-34,242	300,246	134,873	142,911	138,945	147,459	65,023	173,072	1,348,975
GS 50-499														
Per units		January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total
Service	3.5252			10,891	17,231	-3,974	28,286	13,910	13,342	13,498	13,673	13,343	10,433	130,630
Variable	0.180251			132,405	54,401	-19,158	198,485	102,394	110,562	97,135	196,705	12,306	87,604	972,639
Total				143,296	71,633	-23,132	226,771	116,304	123,904	110,633	210,378	25,649	98,037	1,103,270
2002 PILs														
Per units														
Service	9.39040			29,012	45,801	-10,585	75,347	37,053	35,540	35,955	36,422	35,538	27,791	347,972
Variable	0.480158			352,704	144,916	-51,033	528,731	272,781	294,518	258,751	523,989	32,248	233,362	2,590,946
Total				381,716	190,716	-61,619	604,077	309,834	330,058	294,706	560,411	67,784	261,153	2,938,918

Enersource Hydro Mississauga
 PILs Recovery 2001-2002

GS 500-4999		Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Grossed-up PILs Total
2001 PILs		January	February	March	April	May	June	July	August	September	October	November	December	
Per units														
Service	62,1491			10,802	30,969	-124	46,307	30,505	18,408	22,873	24,571	23,281	34,032	237,524
Variable	0.060046			21,862	21,399	1,548	43,889	31,206	10,557	24,566	22,020	23,676	21,863	232,485
Total				38,663	52,368	1,424	89,896	61,710	27,964	47,439	47,591	46,956	45,895	470,009
2002 PILs														
Per units														
Service	165,44800			44,798	82,495	-331	123,080	81,359	-49,039	80,931	65,453	82,018	84,017	632,732
Variable	0.168951			58,235	57,004	4,123	116,179	83,126	32,990	65,439	61,321	83,089	88,595	619,296
Total				102,991	139,500	3,793	239,259	164,485	161,130	126,369	126,774	125,087	122,523	1,252,018
LLI		January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total
2001 PILs														
Per units														
Service	860,9182			7,754	7,270	7,513	7,270	7,270	7,336	6,962	7,312	7,050	5,926	71,843
Variable	0.108354			11,515	13,250	14,161	13,532	17,830	15,923	15,206	14,755	18,866	13,884	148,821
Total				19,249	20,520	21,674	20,802	25,100	23,259	22,167	22,267	25,916	19,810	218,764
2002 PILs														
Per units														
Service	1,760,57208			20,902	19,996	20,012	16,367	19,396	19,542	18,549	20,812	18,779	16,786	191,377
Variable	0.288169			20,674	35,296	37,723	38,048	47,495	42,415	40,505	39,325	44,929	36,984	291,371
Total				51,275	54,962	57,735	55,413	66,901	61,958	59,055	60,116	63,708	52,770	582,748
SL		January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total
2001 PILs														
Per units														
Service	0.0185			336	840	840	840	857	849	849	859	854	855	8,460
Variable	0.095644			318	823	823	823	839	831	839	837	869	805	8,307
Total				1,655	1,663	1,663	1,663	1,696	1,680	1,687	1,696	1,723	1,660	16,767
2002 PILs														
Per units														
Service	0.048920			2,224	2,235	2,235	2,235	2,278	2,257	2,258	2,289	2,272	2,274	22,563
Variable	0.257976			2,180	2,192	2,192	2,192	2,236	2,214	2,234	2,229	2,216	2,143	22,127
Total				4,404	4,427	4,427	4,427	4,514	4,471	4,491	4,514	4,587	4,419	44,690
Total PILs, All Classes		January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total, All Classes
2001 PILs														
Per units														
Service				87,291	206,567	158,573	123,724	158,170	143,124	146,725	150,925	144,390	150,950	1,484,440
Variable				254,698	148,643	196,015	196,390	228,505	251,196	249,412	325,071	95,483	196,279	2,142,083
Total				341,989	355,211	354,588	329,113	386,675	394,321	396,138	478,096	239,873	347,229	3,626,523
2002 PILs														
Per units														
Service				232,533	559,287	422,447	353,552	421,396	386,604	390,867	410,047	384,647	452,124	3,954,644
Variable				676,646	396,091	522,723	522,856	628,896	669,303	665,719	866,128	354,438	522,985	5,707,646
Total				911,179	946,378	945,170	876,408	1,030,212	1,035,807	1,056,586	1,276,175	739,104	975,109	9,662,290
2001 PILs				341,989	355,211	354,588	329,113	386,675	394,321	396,138	478,096	239,873	347,229	3,626,532
2002 PILs				911,179	946,378	945,170	876,408	1,030,212	1,035,807	1,056,586	1,276,175	739,104	975,109	9,662,359
Adjustment				76,002										76,002
				1,229,170	1,301,589	1,299,758	1,205,522	1,416,887	1,430,308	1,452,723	1,755,271	978,978	1,272,338	13,364,844

**Enersource Hydro Mississauga
 PILs Recovery in 2003**

	January	February	March	April	May	June	July	August	September	October	November	December	Total	
Customer Chrg	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	\$ 11.06	
Distribution Chrg	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	\$ 0.0077	
Residential Units														
Customer Chrg	147,488	136,888	164,533	151,601	151,177	146,738	162,395	152,776	154,417	157,419	152,046	159,731	1,830,323	
Distribution Chrg (KWh)	128,465,866	125,939,439	150,088,408	106,179,991	112,442,794	102,924,819	142,754,171	171,929,038	143,883,388	125,798,329	85,446,610	117,843,165	1,823,433,960	
Rates														
Customer Chrg	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	\$ 14.09	
Distribution Chrg	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	\$ 0.0178	
Small Commercial & Un-metered Units														
Customer Chrg	3,899	3,509	3,485	3,123	2,984	3,020	2,846	3,064	3,219	3,062	2,867	3,203	44,287	
Distribution Chrg (KWh)	1,708,848	1,458,771	1,668,428	995,317	1,694,576	1,555,547	1,139,367	1,483,805	1,406,311	1,158,895	1,615,652	1,617,654	17,502,130	
Rates														
Customer Chrg	\$ 27.96	\$ 27.96	\$ 27.96	\$ 27.96	\$ 27.96	\$ 27.96	\$ 27.96	\$ 27.96	\$ 27.96	\$ 27.96	\$ 27.96	\$ 27.96	\$ 27.96	
Distribution Chrg	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	\$ 0.0118	
< 50 GS non TOU Units														
Customer Chrg	14,413	14,738	16,550	16,725	15,852	(853)	15,401	15,638	15,540	15,454	15,440	14,851	169,060	
Distribution Chrg (KWh)	55,855,351	51,831,636	67,358,819	46,898,078	53,461,495	20,303,326	59,035,134	55,880,067	47,222,648	52,934,156	48,229,442	57,258,586	616,046,708	
Rates														
Customer Chrg	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	\$ 72.20	
Distribution Chrg	\$ 3.6800	\$ 3.6800	\$ 3.6800	\$ 3.6800	\$ 3.6800	\$ 3.6800	\$ 3.6800	\$ 3.6800	\$ 3.6800	\$ 3.6800	\$ 3.6800	\$ 3.6800	\$ 3.6800	
50 - 499 units														
Customer Chrg	4,207	3,428	4,046	4,032	3,905	9,638	3,746	3,584	3,947	3,886	3,646	3,529	51,564	
Distribution Chrg (KW)	560,184	440,387	540,605	447,678	542,934	595,959	569,181	508,311	511,041	561,581	487,559	535,952	6,401,673	
500-4999 Rates														
Customer Chrg	\$ 1,229.21	\$ 1,229.21	\$ 1,229.21	\$ 1,229.21	\$ 1,229.21	\$ 1,229.21	\$ 1,229.21	\$ 1,229.21	\$ 1,229.21	\$ 1,229.21	\$ 1,229.21	\$ 1,229.21	\$ 1,229.21	
Distribution Chrg	\$ 1.2600	\$ 1.2600	\$ 1.2600	\$ 1.2600	\$ 1.2600	\$ 1.2600	\$ 1.2600	\$ 1.2600	\$ 1.2600	\$ 1.2600	\$ 1.2600	\$ 1.2600	\$ 1.2600	
500 - 4999 UNITS														
Customer Chrg	377	329	423	409	395	388	456	377	410	420	379	437	4,802	
Distribution Chrg (KW)	370,617	282,799	444,026	373,439	401,459	385,287	480,949	394,383	356,505	431,894	364,837	414,774	4,710,989	
LU Rates														
Customer Chrg	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	
Distribution Chrg	\$ 2.2500	\$ 2.2500	\$ 2.2500	\$ 2.2500	\$ 2.2500	\$ 2.2500	\$ 2.2500	\$ 2.2500	\$ 2.2500	\$ 2.2500	\$ 2.2500	\$ 2.2500	\$ 2.2500	
LU UNITS														
Customer Chrg	10	9	11	6	14	10	10	10	10	10	10	8	118	
Distribution Chrg (KW)	151,569	87,348	155,885	89,657	178,946	139,806	171,899	140,130	119,846	139,517	137,722	131,430	1,654,534	
SL Rates														
Customer Chrg	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	
Distribution Chrg	\$ 1.9900	\$ 1.9900	\$ 1.9900	\$ 1.9900	\$ 1.9900	\$ 1.9900	\$ 1.9900	\$ 1.9900	\$ 1.9900	\$ 1.9900	\$ 1.9900	\$ 1.9900	\$ 1.9900	
Streetlighting UNITS														
Customer Chrg (connection)	46,295	46,320	46,363	46,482	46,541	46,542	46,542	46,712	46,613	46,612	46,678	46,693	558,394	
Distribution Chrg (KW)	6,812	6,672	6,892	6,705	11,592	6,724	6,724	8,771	6,746	6,744	6,770	6,775	104,726	
Residential														
2001 PILs	PILs rate	January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs
Per units														YTD Total
Service	.0656	83,425	77,480	93,060	85,746	85,506	84,692	86,195	86,411	87,338	89,036	85,997	90,344	1,035,231
Variable	.000351	45,092	44,205	52,681	37,269	39,467	36,127	50,107	60,347	50,426	44,141	33,502	41,383	534,725
Total		128,517	121,685	145,741	123,015	124,973	120,814	136,302	146,758	137,764	133,177	119,499	131,707	1,569,956
2002 PILs														
Per units														
Service	1.5068	222,251	206,413	247,918	229,433	227,794	225,625	229,631	230,206	232,876	237,159	229,103	240,683	2,757,531
Variable	.000938	120,244	117,875	140,683	99,384	105,246	95,337	133,618	160,926	134,469	117,708	89,336	110,301	1,425,934
Total		342,495	324,292	388,600	327,817	333,040	321,963	363,249	391,132	367,344	354,907	318,441	350,985	4,183,465
Small Commercial														
2001 PILs	PILs rate	January	February	March	April	May	June	July	August	September	October	November	December	Total
Per units														
Service	0.6797	2,648	6,463	2,375	2,123	2,028	2,053	1,934	2,083	2,188	2,081	1,949	2,177	30,102
Variable	0.000593	1,526	1,303	1,490	889	1,513	1,389	1,017	1,325	1,258	1,032	1,443	1,445	15,629
Total		4,174	7,765	3,865	3,011	3,542	3,442	2,952	3,408	3,446	3,113	3,391	3,622	45,731

Enersource Hydro Mississauga
 PILs Recovery in 2003

		January	February	March	April	May	June	July	August	September	October	November	December	Total
Per units	2002 PILs													
Service	1.81050	7,053	17,215	6,327	5,654	5,403	5,468	5,152	5,548	5,628	5,543	5,190	5,800	80,181
Variable	0.00238	4,085	9,470	3,969	2,368	4,031	3,701	2,711	3,530	3,350	2,750	3,844	3,645	41,638
Total		11,138	26,685	10,297	8,022	9,435	9,169	7,863	9,077	9,179	8,293	9,034	9,445	121,819
GS<50														
Per units	2001 PILs PILs rate	January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total
Service	1.2981	18,709	19,132	21,483	20,414	20,577	-1,107	19,992	20,561	20,303	20,061	20,043	19,291	218,457
Variable	0.000600	33,560	31,254	40,617	28,280	32,237	12,243	35,598	33,684	28,475	31,919	29,062	34,526	371,476
Total		52,269	50,386	62,101	48,694	52,815	11,136	55,590	54,245	48,778	51,980	49,105	53,816	590,933
Per units	2002 PILs													
Service	3.45800	49,839	50,964	57,229	54,382	54,618	-2,950	53,255	54,772	54,084	53,439	53,360	51,388	554,611
Variable	0.001607	89,438	83,293	108,246	75,365	85,613	33,627	94,868	89,787	75,887	85,065	77,505	92,011	989,987
Total		139,278	134,258	165,475	129,747	140,231	29,673	148,123	144,560	129,971	138,505	130,865	143,400	1,544,598
GS 50-499														
Per units	2001 PILs PILs rate	January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total
Service	3.5252	14,830	12,086	14,264	14,212	13,764	13,977	13,206	12,431	13,914	13,593	12,854	12,441	181,774
Variable	0.180251	100,374	79,380	115,524	80,694	97,864	107,422	102,595	91,823	92,116	101,226	87,883	96,686	1,153,908
Total		115,203	91,466	129,788	94,907	111,629	121,399	115,801	104,257	106,030	114,819	100,737	109,047	1,335,682
Per units	2002 PILs													
Service	9.39040	39,503	32,195	37,995	37,858	36,666	30,507	35,177	33,652	37,085	36,209	34,239	33,141	484,208
Variable	0.480158	268,577	211,455	307,736	214,556	260,694	286,155	273,297	244,069	245,381	289,648	234,105	257,341	3,071,815
Total		308,080	243,650	345,731	252,414	297,360	316,661	308,474	277,722	282,446	305,856	268,345	290,482	3,556,023
GS 500-4999														
Per units	2001 PILs PILs rate	January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total
Service	62.1091	23,440	20,438	26,260	25,410	24,696	24,083	28,332	23,440	25,434	26,067	23,554	27,121	290,278
Variable	0.000046	22,294	17,381	26,662	22,424	24,107	23,135	28,679	23,682	21,407	25,933	21,907	24,906	282,876
Total		45,694	38,021	52,922	47,833	48,803	47,218	57,011	47,122	46,841	52,001	45,461	52,027	581,154
Per units	2002 PILs													
Service	165.44800	62,440	54,447	69,953	67,687	65,787	64,154	75,470	62,440	67,752	69,438	62,745	72,246	794,561
Variable	0.159951	59,281	46,834	71,022	59,732	64,215	51,627	78,928	63,084	57,023	69,583	58,358	66,344	793,527
Total		121,721	101,281	140,975	127,419	130,003	115,781	154,398	125,524	124,775	139,021	121,103	138,590	1,588,088
LU														
Per units	2001 PILs PILs rate	January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total
Service	680.3182	6,829	5,992	7,094	3,877	9,473	6,389	6,829	6,609	6,389	6,829	6,389	5,287	77,988
Variable	0.108554	16,453	9,482	18,922	10,818	19,554	15,176	18,699	15,212	13,030	15,145	14,950	14,267	178,608
Total		23,283	15,474	24,016	14,695	29,027	21,565	25,528	21,821	19,419	21,975	21,339	19,555	256,596
Per units	2002 PILs													
Service	1,750.572	18,193	15,963	18,897	10,329	28,235	17,019	18,193	17,606	17,019	18,193	17,019	14,085	207,747
Variable	0.289188	43,829	25,255	48,077	28,816	52,035	40,427	49,650	40,521	34,856	40,344	39,820	38,006	478,446
Total		62,022	41,218	66,974	39,145	77,270	57,446	67,843	58,127	51,875	58,537	56,839	52,091	686,193

Enersource Hydro Mississauga
 PILs Recovery in 2003

		January	February	March	April	May	June	July	August	September	October	November	December	Total															
SI																													
2001 PILs PILs rate		January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total															
Per unit																													
Service	0.0185	856	857	858	860	861	861	861	864	862	862	864	864	10,330															
Variable	0.096544	563	840	842	843	1,123	845	845	849	847	847	849	850	10,142															
Total		1,419	1,697	1,700	1,703	1,984	1,706	1,706	1,714	1,709	1,709	1,713	1,714	20,472															
2002 PILs																													
Per unit																													
Service	0.04920	2,276	2,279	2,281	2,287	2,290	2,290	2,290	2,296	2,293	2,293	2,297	2,297	27,472															
Variable	0.257975	1,499	2,237	2,242	2,246	2,991	2,251	2,251	2,263	2,256	2,256	2,263	2,264	27,017															
Total		3,776	4,516	4,523	4,533	5,280	4,540	4,540	4,559	4,550	4,549	4,560	4,561	54,489															
Total PILs, All Classes																													
2001 PILs PILs rate		January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total															
Per unit																													
Service		150,737	142,449	195,394	152,842	196,907	150,947	157,349	152,602	156,429	158,530	151,649	157,520	1,853,159															
Variable		220,422	184,045	254,738	181,217	215,845	196,337	237,680	226,722	207,538	220,243	189,617	213,882	2,548,366															
Total		371,159	326,495	420,132	333,858	379,752	347,284	395,029	379,324	363,967	378,773	341,266	371,402	4,401,525															
2002 PILs																													
Per unit																													
Service		401,958	379,475	440,600	406,629	417,990	402,113	419,165	406,525	416,717	422,315	403,584	419,640	4,936,711															
Variable		587,333	490,428	678,775	482,869	576,125	523,125	633,324	604,160	553,022	566,852	505,235	570,115	6,790,364															
Total		989,291	869,903	1,119,375	889,498	993,115	925,238	1,052,489	1,010,685	969,739	989,168	908,819	989,755	11,727,075															
2001 PILs (per unit)		\$	111,199	\$	128,495	\$	420,132	\$	333,858	\$	379,752	\$	347,284	\$	1,95,029	\$	178,324	\$	163,967	\$	178,773	\$	141,266	\$	171,402	\$	4,401,525		
2002 PILs (per unit)		\$	188,988	\$	90,905	\$	1,119,375	\$	889,498	\$	993,115	\$	991,116	\$	925,238	\$	1,052,489	\$	1,010,685	\$	969,739	\$	1,009,168	\$	909,219	\$	889,755	\$	11,727,075
Adjustment																													
Adjusted		\$	1,391,007	\$	1,196,107	\$	1,538,508	\$	1,323,357	\$	1,565,839	\$	1,272,487	\$	1,447,522	\$	1,499,091	\$	1,333,706	\$	1,387,941	\$	1,250,484	\$	1,354,968	\$	10,727,256		

		January	February	March	April	May	June	July	August	September	October	November	December	Total	
Customer Chrg		\$ 11.06	\$ 11.06	\$ 11.06	11.06	11.06	11.06	11.06	11.06	11.06	11.06	11.06	11.06	11.06	
Distribution Chrg		\$ 0.0077	\$ 0.0077	\$ 0.0077	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	0.0080	
Residential Units															
Customer Chrg		152,477	143,482	163,140	151,514.41	159,300.05	152,357.83	155,678.64	157,239.97	151,878.52	153,341.03	145,540.82	170,480.72	1,808,847	
Distribution Chrg (WWh)		148,734.163	134,685.974	129,382.269	109,134,883.75	107,605,762.50	105,429,266.25	121,389,928.75	145,068,531.25	143,480,887.50	118,352,073.75	108,886,283.75	110,881,253.75	1,484,977,306	
Rates															
Customer Chrg	\$	14.09	\$ 14.09	\$ 14.09	14.09	14.09	14.09	14.09	14.09	14.09	14.09	14.09	14.09	14.09	
Distribution Chrg	\$	0.0178	\$ 0.0178	\$ 0.0178	0.0187	0.0187	0.0187	0.0187	0.0187	0.0187	0.0187	0.0187	0.0187	0.0187	
Small Commercial & Un-metered Units															
Customer Chrg		2,919	3,068	3,326	3,164.98	3,198.87	3,158.07	3,092.93	3,029.94	3,388.36	3,212.77	3,205.00	3,172.71	37,895	
Distribution Chrg (WWh)		1,117,681	1,268,120	1,362,638	735,479.06	1,337,525.15	731,867.07	1,188,488.02	706,230.54	854,867.07	695,885.51	1,085,881.08	689,678.64	12,154,843	
Rates															
Customer Chrg	\$	27.96	\$ 27.96	\$ 27.96	27.96	27.96	27.96	27.96	27.96	27.96	27.96	27.96	27.96	27.96	
Distribution Chrg	\$	0.0118	\$ 0.0118	\$ 0.0118	0.0117	0.0117	0.0117	0.0117	0.0117	0.0117	0.0117	0.0117	0.0117	0.0117	
c 6th GS non TOU Units															
Customer Chrg		17,134	14,336	15,808	15,986	16,782	15,747	15,524	15,902	15,445	16,657	16,048	15,744	180,173	
Distribution Chrg (WWh)		72,233,992	56,963,579	59,164,244	57,064,573	53,577,738	52,488,091	54,058,418	50,282,940	52,111,424	51,256,915	53,981,048	59,197,371	673,897,723	
Rates															
Customer Chrg	\$	72.20	\$ 72.20	\$ 72.20	72.20	72.20	72.20	72.20	72.20	72.20	72.20	72.20	72.20	72.20	
Distribution Chrg	\$	3.6800	\$ 3.6800	\$ 3.6800	3.7700	3.7700	3.7700	3.7700	3.7700	3.7700	3.7700	3.7700	3.7700	3.7700	
40 - 492 units															
Customer Chrg		3,369	3,732	3,951	3,957.42	4,047.35	3,964.08	3,951.37	3,988.43	3,873.21	3,660.74	4,088.36	4,059.36	46,839	
Distribution Chrg (WWh)		804,773	488,615	811,052	516,032.68	831,047.48	591,802.60	544,129.93	543,011.25	532,781.80	521,447.68	505,889.12	523,507.71	6,385,830	
500-6999 Rates															
Customer Chrg	\$	1,259.21	\$ 1,229.21	\$ 1,229.21	1,229.21	1,229.21	1,229.21	1,229.21	1,229.21	1,229.21	1,229.21	1,229.21	1,229.21	1,229.21	
Distribution Chrg	\$	1.6000	\$ 1.6000	\$ 1.6000	1.4100	1.4100	1.4100	1.4100	1.4100	1.4100	1.4100	1.4100	1.4100	1.4100	
800 - 1999 UNITS															
Customer Chrg		433	402	416	362	391	422	410	406	415	423	413	411	4,922	
Distribution Chrg (WWh)		437,187	375,363	397,382	363,136	406,918	474,824	432,820	402,064	422,715	387,680	462,942	335,968	4,878,340	
LIJ Rates															
Customer Chrg	\$	13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	\$ 13,019.52	
Distribution Chrg	\$	2.2500	\$ 2.2500	\$ 2.2500	\$ 2.4800	\$ 2.4800	\$ 2.4800	\$ 2.4800	\$ 2.4800	\$ 2.4800	\$ 2.4800	\$ 2.4800	\$ 2.4800	\$ 2.4800	
LIJ UNITS															
Customer Chrg		12	0	11	8	8	7	8	8	7	8	8	8	103	
Distribution Chrg (WWh)		180,000	89,951	126,978	132,680	150,680	132,732	140,590	132,682	135,213	127,415	160,084	113,228	1,633,244	
SLI Rates															
Customer Chrg	\$	0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	\$ 0.3741	
Distribution Chrg		1.9900	1.9900	1.9900	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500	
Atwater/Highline UNITS															
Customer Chrg (connection)		46,834	46,901	46,987	46,993	46,960	47,063	47,003	47,053	47,067	47,069	47,099	47,170	564,319	
Distribution Chrg (WWh)		8,841	8,843	8,896	7,833	7,826	7,841	7,838	11,931	8,885	8,888	8,872	8,883	105,285	
Residential															
	2001 P/Ls	P/Ls rate (pre 2004)	January	February	March	April	May	June	July	August	September	October	November	December	Grossed-Up P/Ls YTD Total
Per units		9656													
Service		0.00351	98,241	91,159	91,177										259,577
Variable			53,557	47,276	45,413										145,246
Total			138,798	128,435	137,590										404,823
2002 P/Ls															
Per units		1.5088	229,753	218,214	245,833										691,797
Service		0.00639	148,151	135,070	121,103										387,323
Variable			395,900	342,283	366,934										1,074,120
Total															
2004 P/Ls															
Per units		0.00269	-	-	-	293,464	288,355	283,475	326,418	360,088	395,620	318,246	295,430	298,079	2,880,378
Service			-	-	-	293,464	288,355	283,475	326,418	360,088	395,620	318,246	295,430	298,079	2,880,378
Variable			-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-
Small Commercial															
	2001 P/Ls	P/Ls rate	January	February	March	April	May	June	July	August	September	October	November	December	Total
Per units		0.91707	1,984	2,083	1,261										8,330
Service		0.005893	998	1,132	1,217										3,348
Variable															
Total			2,982	3,218	3,478										9,678
2002 P/Ls															
Per units		1.81050	5,285	5,505	8,022										18,812
Service		0.00238	2,859	3,017	3,242										8,918
Variable															
Total															

Enersource Hydro Mississauga
 PILs Recovery in 2004

			January	February	March	April	May	June	July	August	September	October	November	December	Total
	Total		7,944	8,572	9,385	-	-	-	-	-	-	-	-	-	25,780
	2004 PILs														
Per units															
Service															
Variable	0.00420		-	-	-	3,092	5,623	3,077	4,996	3,347	3,594	4,144	4,565	2,899	35,339
Total			-	-	-	3,092	5,623	3,077	4,996	3,347	3,594	4,144	4,565	2,899	35,339
<u>GS<50</u>															
	2001 PILs PILs rate		January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total
Per units															
Service	1.2961		22,242	18,609	20,520	-	-	-	-	-	-	-	-	-	61,371
Variable	0.000603		43,557	34,108	33,264	-	-	-	-	-	-	-	-	-	110,929
Total			65,799	52,717	53,784	-	-	-	-	-	-	-	-	-	172,300
	2002 PILs														
Per units															
Service	3.45800		59,251	49,572	54,663	-	-	-	-	-	-	-	-	-	163,486
Variable	0.001607		116,080	90,898	88,649	-	-	-	-	-	-	-	-	-	295,627
Total			175,331	140,470	143,312	-	-	-	-	-	-	-	-	-	459,113
	2004 PILs														
Per units															
Service	-		-	-	-	-	-	-	-	-	-	-	-	-	0
Variable	0.00213		-	-	-	121,554	114,067	111,771	115,086	119,784	110,945	109,123	114,826	126,031	1,043,286
Total			-	-	-	121,554	114,067.01	111,770.54	115,086.11	119,783.80	110,945.22	109,122.56	114,826.65	126,031.20	1,043,286
<u>GS 50-499</u>															
	2001 PILs PILs rate		January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total
Per units															
Service	3.5252		11,877	13,157	13,927	-	-	-	-	-	-	-	-	-	38,961
Variable	0.180251		90,986	89,912	92,118	-	-	-	-	-	-	-	-	-	273,015
Total			102,863	103,069	106,045	-	-	-	-	-	-	-	-	-	311,976
	2002 PILs														
Per units															
Service	9.38040		31,637	30,047	37,100	-	-	-	-	-	-	-	-	-	103,784
Variable	0.480158		242,371	239,510	245,386	-	-	-	-	-	-	-	-	-	727,267
Total			274,008	274,557	282,485	-	-	-	-	-	-	-	-	-	831,050
	2004 PILs														
Per units															
Service	-		-	-	-	-	-	-	-	-	-	-	-	-	0
Variable	0.48303		-	-	-	254,716	261,823	291,777	268,273	267,721	262,668	257,090	279,484	256,106	2,401,658
Total			-	-	-	254,716	261,822.87	291,777.63	268,272.92	267,721.36	262,668.08	257,089.87	279,484.05	256,105.53	2,401,658
<u>GS 500-4999</u>															
	2001 PILs PILs rate		January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total
Per units															
Service	62.1091		26,918	24,969	25,831	-	-	-	-	-	-	-	-	-	77,717
Variable	0.060046		26,251	22,535	22,059	-	-	-	-	-	-	-	-	-	70,845
Total			53,169	47,504	47,890	-	-	-	-	-	-	-	-	-	148,563
	2002 PILs														
Per units															
Service	169.44800		71,704	66,512	66,810	-	-	-	-	-	-	-	-	-	207,026
Variable	0.158951		89,929	60,030	58,760	-	-	-	-	-	-	-	-	-	188,719
Total			161,632	126,542	125,570	-	-	-	-	-	-	-	-	-	395,744
	2004 PILs														
Per units															
Service	-		-	-	-	-	-	-	-	-	-	-	-	-	0
Variable	0.27370		-	-	-	99,380	111,283	129,876	118,489	110,044	115,696	108,844	126,706	91,959	1,012,269
Total			-	-	-	99,380	111,283	129,876	118,489	110,044	115,696	108,844	126,706	91,959	1,012,269

Enersource Hydro Mississauga
 PILs Recovery in 2004

		January	February	March	April	May	June	July	August	September	October	November	December	Total
		January	February	March	April	May	June	July	August	September	October	November	December	Grossed-up PILs Total
LU	2001 PILs PILs rate													
	Per units	860,8182	8,151	8,165	7,050	-	-	-	-	-	-	-	-	31,370
	Service	0.108554	19,637	10,850	13,784	-	-	-	-	-	-	-	-	44,272
	Variable		27,789	17,019	20,834	-	-	-	-	-	-	-	-	65,541
Total														
	2002 PILs													
	Per units	1,760,572	21,714	16,432	18,779	-	-	-	-	-	-	-	-	56,925
	Service	0.289169	52,311	28,903	36,718	-	-	-	-	-	-	-	-	117,932
	Variable		74,025	45,335	55,488	-	-	-	-	-	-	-	-	174,857
Total														
	2004 PILs													
	Per units	-	-	-	-	-	-	-	-	-	-	-	-	0
	Service	0.34708	-	-	46,158	52,297	46,068	48,822	48,155	46,929	44,223	55,561	58,299	425,312
	Variable		-	-	46,158	52,297	46,068	48,822	48,155	46,929	44,223	55,561	58,299	425,312
Total														
SL	2001 PILs PILs rate													Grossed-up PILs Total
	Per units	0.0185	868	868	869	-	-	-	-	-	-	-	-	2,604
	Service	0.096844	856	856	858	-	-	-	-	-	-	-	-	2,570
	Variable		1,724	1,724	1,727	-	-	-	-	-	-	-	-	5,175
Total														
	2002 PILs													
	Per units	0.04520	2,307	2,308	2,312	-	-	-	-	-	-	-	-	6,926
	Service	0.257976	2,281	2,281	2,285	-	-	-	-	-	-	-	-	6,847
	Variable		4,588	4,589	4,596	-	-	-	-	-	-	-	-	13,773
Total														
	2004 PILs													
	Per units	-	-	-	-	-	-	-	-	-	-	-	-	-
	Service	0.58630	-	-	4,596	4,592	4,601	4,600	7,001	9,202	5,203	5,208	5,212	46,213
	Variable		-	-	4,596	4,592	4,601	4,600	7,001	9,202	5,203	5,208	5,212	46,213
Total														
Total PILs, All Classes														Grossed-up PILs Total
	2001 PILs PILs rate													
	Per units	158,280	147,015	162,738	-	-	-	-	-	-	-	-	-	468,030
	Service	234,843	206,870	208,712	-	-	-	-	-	-	-	-	-	850,225
	Variable		393,123	353,685	371,447	-	-	-	-	-	-	-	-	1,118,256
Total														
	2002 PILs													
	Per units	421,649	391,840	433,518	-	-	-	-	-	-	-	-	-	1,246,807
	Service	625,781	550,708	556,141	-	-	-	-	-	-	-	-	-	1,732,631
	Variable		1,047,431	942,348	988,658	-	-	-	-	-	-	-	-	2,979,438
Total														
	2004 PILs													
	Per units	-	-	-	822,969	839,020	870,645	886,434	944,142	930,854	846,875	881,879	821,586	7,844,455
	Service	-	-	-	822,969	839,020	870,645	886,434	944,142	930,854	846,875	881,879	821,586	7,844,455
	Variable													
Total														
2001 PILs (per units)		\$ 393,123	\$ 353,685	\$ 371,447	-	-	-	-	-	-	-	-	-	\$ 1,118,256
2002 PILs (per units)		\$ 1,047,431	\$ 942,348	\$ 988,658	-	-	-	-	-	-	-	-	-	\$ 2,979,438
2004 PILs (per units)		\$ -	\$ -	\$ -	\$ 822,969	\$ 839,020	\$ 870,645	\$ 886,434	\$ 944,142	\$ 930,854	\$ 846,875	\$ 881,879	\$ 821,586	\$ 7,844,455
		\$ 1,440,554	\$ 1,296,033	\$ 1,360,106	\$ 822,969	\$ 839,020	\$ 870,645	\$ 886,434	\$ 944,142	\$ 930,854	\$ 846,875	\$ 881,879	\$ 821,586	\$ 11,942,148

FD - Revenue by Component		FY 2016																FY 2017	
		2016-01	2016-02	2016-03	2016-04	2016-05	2016-06	2016-07	2016-08	2016-09	2016-10	2016-11	2016-12	2016-13	2016-14	2016-15	2016-16		
FD	Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Variable	0	480,322.0	891,422.0	160,411.0	668,897.0	203,671.0	314,897.0	466,986.0	942,948.0	1,963,611.0	1,914,822.0	512,948.0	161,768.0			2,680,771.0		
FD	Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Variable	0	7,036.0	4,416.0	6,882.0	1,267.0	9,819.0	9,129.0	8,102.0	3,641.0	1,990.0	12,175.0	4,758.0	8,836.0			79,813.0		
FD	Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Variable	0	122,536.0	122,568.0	136,779.0	179,973.0	176,469.0	167,906.0	155,242.0	168,474.0	1,860,171.0	1,742,849.0	1,117,796.0	170,466.0			1,690,977.0		
FD	Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Variable	0	271,574.0	341,235.0	373,122.0	299,636.0	161,241.0	196,977.0	162,111.0	176,579.0	1,528,346.0	1,777,893.0	284,267.0				3,076,723.0		
FD	Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Variable	0	114,251.0	169,684.0	111,522.0	122,686.0	133,912.0	106,128.0	141,398.0	149,884.0	1,777,994.0	978,432.0	125,365.0	180,821.0			1,646,611.0		
FD	Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Variable	0	46,487.0	36,403.0	10,818.0	12,044.0	36,403.0	10,174.0	72,117.0	122,113.0	16,623.0	36,263.0	11,947.0	16,866.0			628,121.0		
FD	Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Variable	0	9,322.0	8,817.0	7,716.0	6,851.0	8,817.0	8,817.0	8,817.0	8,817.0	9,322.0	9,322.0	9,322.0	9,322.0			78,011.0		
FD - Revenue by Component																			
		2016-01	2016-02	2016-03	2016-04	2016-05	2016-06	2016-07	2016-08	2016-09	2016-10	2016-11	2016-12	2016-13	2016-14	2016-15	2016-16		
Revenue		0	149,722.0	149,417.0	156,471.0	144,937.0	140,471.0	414,097.0	466,480.0	682,998.0	1,480,711.0	1,311,622.0	315,648.0	103,795.0			4,800,771.0		
Grant Collection		0	7,431.0	1,618.0	4,915.0	7,407.0	8,011.0	1,114.0	1,652.0	7,493.0	4,769.0	6,175.0	6,541.0	1,931.0			78,011.0		
General Service - 100		0	122,536.0	122,568.0	136,779.0	179,973.0	176,469.0	167,906.0	155,242.0	168,474.0	1,860,171.0	1,742,849.0	1,117,796.0	170,466.0			1,690,977.0		
General Service 300-400		0	276,674.0	341,616.0	261,586.0	299,816.0	166,244.0	190,977.0	162,117.0	176,244.0	1,528,346.0	1,777,893.0	284,267.0	180,821.0			1,779,121.0		
General Service 500-600		0	113,211.0	169,684.0	111,522.0	122,686.0	133,912.0	106,128.0	141,398.0	149,884.0	1,777,994.0	978,432.0	125,365.0	180,821.0			1,646,611.0		
Large User		0	58,497.0	46,403.0	10,818.0	12,044.0	36,403.0	10,174.0	72,117.0	122,113.0	16,623.0	36,263.0	11,947.0	16,866.0			628,121.0		
Direct Sales		0	5,214.0	4,817.0	5,214.0	6,851.0	8,817.0	8,817.0	8,817.0	8,817.0	9,322.0	9,322.0	9,322.0	9,322.0			78,011.0		
Direct Sales		0	962,277.0	878,199.0	916,660.0	879,876.0	879,876.0	1,113,879.0	1,126,236.0	1,486,998.0	1,529,112.0	1,274,752.0	892,743.0	1,106,743.0			11,700,743.0		

Enersource Hydro Mississauga
 PILs Recovery January - April 30, 2006

		ACTUAL				
Customer Class		2006-01	2006-02	2006-03	2006-04	YTD 406
RES	Customer Charge	578,343	141,527	169,553	158,800	628,123
	Distribution Charge	133,642,792	124,615,686	147,271,898	89,343,409	494,973,786
SIC	Customer Charge	3,535	2,497	5,338	5,436	12,906
	Distribution Charge	1,032,308	625,152	1,241,241	897,689	3,776,388
I-30	Customer Charge	15,373	14,954	16,699	15,948	62,974
	Distribution Charge	36,144,146	53,601,786	64,524,893	48,687,511	222,958,324
30-499	Customer Charge	4,151	5,913	4,275	4,342	16,681
	Distribution Charge	553,371	491,195	623,914	435,202	2,101,844
90-1099	Customer Charge	477	413	439	483	1,812
	Distribution Charge	285,979	570,788	481,779	405,373	1,643,929
LUT	Customer Charge	8	8	8	9	33
	Distribution Charge	133,569	108,575	143,853	139,407	525,904
NL	Customer Charge	47,586	47,587	47,630	11	142,824
	Distribution Charge	8,978	8,109	10,807	9,618	37,512
		192,693,918	180,692,357	215,235,642	140,570,697	729,152,614

Rate components		ACTUAL				
		2006-01	2006-02	2006-03	2006-04	YTD 406
RES	Customer Charge					
	Base Rate	\$ 8.99	\$ 8.99	\$ 8.99	\$ 8.99	
	PILs					
	Final MARR (CDM)	\$ 1.24	\$ 1.24	\$ 1.24	\$ 1.24	
	Tot. Customer Charge	\$ 10.23	\$ 10.23	\$ 10.23	\$ 10.23	
RES	Distribution Charge					
	Base Rate	\$ 0.0064	\$ 0.0064	\$ 0.0064	\$ 0.0064	
	PILs	\$ 0.0031	\$ 0.0031	\$ 0.0031	\$ 0.0031	
	Final MARR (CDM)	\$ 0.0009	\$ 0.0009	\$ 0.0009	\$ 0.0009	
	Reg. Assets	\$ 0.0029	\$ 0.0029	\$ 0.0029	\$ 0.0029	
RES	Ill. L.V. Charge	\$ -	\$ -	\$ -	\$ -	
	Tot. Distribution Charge	\$ 0.0132	\$ 0.0132	\$ 0.0132	\$ 0.0132	
SIC	Customer Charge					
	Base Rate	\$ 11.60	\$ 11.60	\$ 11.60	\$ 11.60	
	PILs					
	Final MARR (CDM)	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60	
	Tot. Customer Charge	\$ 13.20	\$ 13.20	\$ 13.20	\$ 13.20	
SIC	Distribution Charge					
	Base Rate	\$ 0.0145	\$ 0.0145	\$ 0.0145	\$ 0.0145	
	PILs	\$ 0.0076	\$ 0.0076	\$ 0.0076	\$ 0.0076	
	Final MARR (CDM)	\$ 0.0020	\$ 0.0020	\$ 0.0020	\$ 0.0020	
	Reg. Assets	\$ 0.0010	\$ 0.0010	\$ 0.0010	\$ 0.0010	
SIC	Ill. L.V. Charge	\$ -	\$ -	\$ -	\$ -	
	Tot. Distribution Charge	\$ 0.0251	\$ 0.0251	\$ 0.0251	\$ 0.0251	
I-30	Customer Charge					
	Base Rate	\$ 23.21	\$ 23.21	\$ 23.21	\$ 23.21	
	PILs					
	Final MARR (CDM)	\$ 3.19	\$ 3.19	\$ 3.19	\$ 3.19	
	Tot. Customer Charge	\$ 26.40	\$ 26.40	\$ 26.40	\$ 26.40	
I-30	Distribution Charge					
	Base Rate	\$ 0.0096	\$ 0.0096	\$ 0.0096	\$ 0.0096	
	PILs	\$ 0.0026	\$ 0.0026	\$ 0.0026	\$ 0.0026	
	Final MARR (CDM)	\$ 0.0013	\$ 0.0013	\$ 0.0013	\$ 0.0013	
	Reg. Assets	\$ 0.0012	\$ 0.0012	\$ 0.0012	\$ 0.0012	
I-30	Ill. L.V. Charge	\$ -	\$ -	\$ -	\$ -	
	Tot. Distribution Charge	\$ 0.0148	\$ 0.0148	\$ 0.0148	\$ 0.0148	
90-499	Customer Charge					
	Base Rate	\$ 59.29	\$ 59.29	\$ 59.29	\$ 59.29	
	PILs					
	Final MARR (CDM)	\$ 8.15	\$ 8.15	\$ 8.15	\$ 8.15	
	Tot. Customer Charge	\$ 67.44	\$ 67.44	\$ 67.44	\$ 67.44	
90-499	Distribution Charge					
	Base Rate	\$ 3.0158	\$ 3.0158	\$ 3.0158	\$ 3.0158	
	PILs	\$ 0.5998	\$ 0.5998	\$ 0.5998	\$ 0.5998	
	Final MARR (CDM)	\$ 0.4141	\$ 0.4141	\$ 0.4141	\$ 0.4141	
	Reg. Assets	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	
90-499	Ill. L.V. Charge	\$ 0.0200	\$ 0.0200	\$ 0.0200	\$ 0.0200	
	Tot. Distribution Charge	\$ 4.3796	\$ 4.3796	\$ 4.3796	\$ 4.3796	

Enersource Hydro Mississauga
 PILs Recovery January - April 30, 2006

3001-0000	<u>Customer Charge</u>						
	Base Rate:	\$	1,001.65	\$	1,001.65	\$	1,001.65
	PILs						
	Final MAHR (CDM)	\$	137.85	\$	137.85	\$	137.85
	Tot. Customer Charge	\$	1,139.50	\$	1,139.50	\$	1,139.50
3101-0000	<u>Distribution Charge</u>						
	Base Rate	\$	1,044.4	\$	1,044.4	\$	1,044.4
	PILs	\$	0.3386	\$	0.3386	\$	0.3386
	Final MAHR (CDM)	\$	0.1437	\$	0.1437	\$	0.1437
	Reg. Assets	\$	0.0254	\$	0.0254	\$	0.0254
	HI L.V. Charge	\$	0.0154	\$	0.0154	\$	0.0154
	Tot. Distribution Charge	\$	1,516.7	\$	1,516.7	\$	1,516.7
4101-0000	<u>Customer Charge</u>						
	Base Rate	\$	10,398.03	\$	10,398.03	\$	10,398.03
	PILs						
	Final MAHR (CDM)	\$	1,456.88	\$	1,456.88	\$	1,456.88
	Tot. Customer Charge	\$	12,054.91	\$	12,054.91	\$	12,054.91
4101-0000	<u>Distribution Charge</u>						
	Base Rate	\$	1,855.8	\$	1,855.8	\$	1,855.8
	PILs	\$	0.4005	\$	0.4005	\$	0.4005
	Final MAHR (CDM)	\$	0.2547	\$	0.2547	\$	0.2547
	Reg. Assets	\$	0.0022	\$	0.0022	\$	0.0022
	HI L.V. Charge	\$	0.0278	\$	0.0278	\$	0.0278
	Tot. Distribution Charge	\$	2,540.9	\$	2,540.9	\$	2,540.9
5101-0000	<u>Customer Charge</u>						
	Base Rate	\$	0.31	\$	0.31	\$	0.31
	PILs						
	Final MAHR (CDM)	\$	0.04	\$	0.04	\$	0.04
	Tot. Customer Charge	\$	0.35	\$	0.35	\$	0.35
5101-0000	<u>Distribution Charge</u>						
	Base Rate	\$	1.6338	\$	1.6338	\$	1.6338
	PILs	\$	0.7674	\$	0.7674	\$	0.7674
	Final MAHR (CDM)	\$	0.2248	\$	0.2248	\$	0.2248
	Reg. Assets	\$	0.2536	\$	0.2536	\$	0.2536
	HI L.V. Charge	\$	0.0164	\$	0.0164	\$	0.0164
	Tot. Distribution Charge	\$	2.8780	\$	2.8780	\$	2.8780

Enersource Hydro Mississauga
 PILs Recovery January - April 30, 2006

PILs Recovery by Component		ACTUAL					YTD 406
		2006-01	2006-02	2006-03	2006-04		
RCA	Fixed	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Variable	\$ 410,030	\$ 382,191	\$ 451,676	\$ 274,802	\$ -	1,517,909
SAC	Fixed	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Variable	\$ 7,701	\$ 4,756	\$ 9,142	\$ 6,829	\$ -	28,728
S-50	Fixed	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Variable	\$ 147,224	\$ 140,557	\$ 169,201	\$ 127,671	\$ -	584,653
S1-199	Fixed	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Variable	\$ 230,793	\$ 294,604	\$ 374,206	\$ 261,021	\$ -	1,260,624
S50-4999	Fixed	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Variable	\$ 130,706	\$ 125,562	\$ 163,147	\$ 137,274	\$ -	556,689
L1	Fixed	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Variable	\$ 57,093	\$ 45,488	\$ 97,653	\$ 55,832	\$ -	210,463
SL	Fixed	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Variable	\$ 6,890	\$ 6,223	\$ 8,293	\$ 7,301	\$ -	28,706
Summary by Customer Class							
		2006-01	2006-02	2006-03	2006-04		YTD 406
Residential		\$ 410,030	\$ 382,191	\$ 451,676	\$ 274,802	\$ -	1,517,909
Small Commercial		\$ 7,701	\$ 4,756	\$ 9,142	\$ 6,829	\$ -	28,728
General Service < 50		\$ 147,224	\$ 140,557	\$ 169,201	\$ 127,671	\$ -	584,653
General Service 50-499		\$ 230,793	\$ 294,604	\$ 374,206	\$ 261,021	\$ -	1,260,624
General Service 500-4999		\$ 130,706	\$ 125,562	\$ 163,147	\$ 137,274	\$ -	556,689
Large User		\$ 57,093	\$ 45,488	\$ 97,653	\$ 55,832	\$ -	210,463
Streetlighting		\$ 6,890	\$ 6,223	\$ 8,293	\$ 7,301	\$ -	28,706
Adjustment		\$ 940	\$ -	\$ -	\$ 12	\$ -	952
		\$ 1,047,117	\$ 997,177	\$ 1,233,617	\$ 876,032	\$ -	4,160,893

**Enersource Hydro Mississauga Inc.
Responses to Board Staff Interrogatories**

Interrogatory #10

Ref: Interest Expense

Interest Portion of True-up – 2001-2005 SIMPIL - TAXCALC

When the actual interest expense, as reflected in the financial statements and tax returns, exceeds the maximum deemed interest amount approved by the Board, the excess amount is subject to a claw-back penalty and is shown in sheet TAXCALC as an extra deduction in the true-up calculations.

For the tax years 2001 to 2005:

- (A) Did Enersource have interest expense related to liabilities other than debt that is disclosed as interest expense in its financial statements?
- (B) Did Enersource net interest income against interest expense in deriving the amount it shows as interest expense in its financial statements and tax returns? If yes, please provide details to what the interest income relates.
- (C) Did Enersource include interest expense on customer security deposits in interest expense for purposes of the interest true-up calculation?
- (D) Did Enersource include interest income on customer security deposits in the disclosed amount of interest expense in its financial statements and tax returns?
- (E) Did Enersource include interest expense on IESO prudentials in interest expense?
- (F) Did Enersource include interest carrying charges on regulatory assets or liabilities in interest expense?
- (G) Did Enersource include the amortization of debt issue costs, debt discounts or debt premiums in interest expense? If the answer is yes, did Enersource also include the difference between the accounting and tax amortization amounts in the interest true-up calculations? Please explain.
- (H) Did Enersource deduct capitalized interest in deriving the interest expense disclosed in its financial statements? If the answer is yes, did Enersource

add back the capitalized interest to the actual interest expense amount for purposes of the interest true-up calculations? Please explain.

- (I) Please provide Enersource's views on which types of interest income and interest expense should be included in the excess interest true-up calculations.
- (J) Please provide a table for the years 2001 to 2005 that shows all of the components of Enersource's interest expense and the amount associated with each type of interest.

Response:

- (A) Enersource's interest expense as reported on its financial statements includes the following amounts:

	<u>Q4 -2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Interest Expense on Debt	\$ (4,454,000)	\$ (18,241,000)	\$ (18,241,000)	\$ (18,241,000)	\$ (18,241,000)
Other Interest Expense (not related to Long-Term Debt) and Debt Amortization Expense	-	(990,000)	(1,079,000)	(927,000)	(895,000)
AFUDC and Carrying Charges	-	772,000	915,000	4,113,000	1,459,000
Interest Expense per Financial Statements	<u>\$ (4,454,000)</u>	<u>\$ (18,459,000)</u>	<u>\$ (18,405,000)</u>	<u>\$ (15,055,000)</u>	<u>\$ (17,677,000)</u>

- (B) Enersource's financial statements presented interest income and interest expense in the following manner:

	<u>Q4 -2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Interest Income	\$ 511,000	\$ 724,000	\$ 1,938,000	\$ 1,782,000	\$ 1,718,000
Interest Expense	(4,454,000)	(18,459,000)	(18,405,000)	(15,055,000)	(17,677,000)
Net Amount	<u>\$ (3,943,000)</u>	<u>\$ (17,735,000)</u>	<u>\$ (16,467,000)</u>	<u>\$ (13,273,000)</u>	<u>\$ (15,959,000)</u>

As detailed in Response (A), Enersource netted interest income relating to Allowance for Funds Used During Construction ("AFUDC") and to carrying charges of regulatory assets and liabilities against interest expense.

The interest income amounts shown separately on Enersource's financial statements relate to interest income earned on bank account balances, term deposits and customer security deposits.

- (C) Yes. Enersource used the net amount of interest expense per the financial statements, as explained in Response (B), for the purposes of the interest true-up calculation. The interest expense relating to customer security deposits is included in the net amount.
- (D) Yes. Enersource confirms that interest income on customer security deposits was included in the net amount of interest on its financials statements and tax returns.
- (E) Yes. Enersource confirms that letter of guarantee fees relating to the IESO prudentials is included in interest expense. These fees are included in the "Other Interest Expense" amounts shown in Response (A).
- (F) Yes. As explained in Response (A), Enersource confirms that carrying charges income on regulatory assets and liabilities have been included as a reduction to interest expense.
- (G) Yes. Enersource confirms that the amortization of debt issuance costs are included in interest expense and the interest true-up calculations. However, Enersource did not include the difference between the accounting and tax amortization amounts in the interest true-up calculations as the differences between these amounts are already factored into the true-up variance calculation in tab TAXREC2.
- (H) Enersource has included interest income relating to AFUDC in the interest true-up calculation. Enersource did not add back AFUDC to the actual interest expense amount for purposes of the interest true-up calculations as AFUDC is already factored into the true-up variance calculation in tab TAXREC2.

(I) Enersource believes that interest expense, net of interest income, should be included in the excess interest true-up calculations as this is the amount that was reported in Enersource's tax returns to determine taxes payable for the year.

(J) Please refer to Response (A).

**Enersource Hydro Mississauga Inc.
Responses to Board Staff Interrogatories**

Interrogatory #11

Ref: 1562 Disposition

- (A) Please confirm that the credit balance in PILs account 1562 that Enersource wishes to repay to its customers as at April 30, 2012 is \$1,184,236

Response:

- (A) As a result of the revision to the PILs rate slivers, as discussed in Enersource's response to Board Staff Interrogatory # 9, Enersource requests to dispose a credit balance in account 1562 totaling \$1,093,604.

**Enersource Hydro Mississauga Inc.
Responses to Board Staff Interrogatories**

**Interrogatory #12
Ref: LCT Variance**

- (A) Did Enersource include the repeal of the large corporations tax (LCT) in account 1562 for the period January 1, 2006 to April 30, 2006 in accordance with FAQ July 2007?
- (B) If the answer is no, did Enersource record the LCT amount related to this period in account 1592?
- (C) Has Enersource at any time since April 30, 2006 applied for disposition of account 1592? If so, did it include the LCT amount for the period January 1, to April 30, 2006 in the balance requested for disposition?

Response:

- (A) Yes. Enersource confirms that account 1562 includes the repeal of the LCT for the period January 1, 2006 to April 30, 2006 in accordance with FAQ July 2007.
- (B) Please see Response (A).
- (C) Yes. Enersource applied and received approval for the disposition of account 1592 as part of its 2008 Cost of Service Application (EB-2007-0706). The amount disposed did not include the LCT amount for the period January 1, 2006 to April 30, 2006.

**Enersource Hydro Mississauga Inc.
Responses to Board Staff Interrogatories**

Interrogatory #13

Ref: Tax Years – Statute-barred

(A) Please confirm that all tax years from 2001 to 2005 are now statute-barred.

Response:

Enersource confirms that the 2001 to 2003 taxation years are statute-barred. The 2004 and 2005 taxation years are statute-barred except for waivers that were filed with the Ministry of Finance with respect to Retail Settlement Variance Account adjustments for tax purposes. A revocation of the waivers were filed in May, 2011 and, therefore, the adjustments will become statute-barred in May, 2012.

